

**INDEPENDENT VERIFICATION REPORT ON THE CONSOLIDATED NON-FINANCIAL INFORMATION STATEMENT CORRESPONDING TO THE YEAR ENDED DECEMBER 31, 2022**

***LINDE AND WIEMANN, S.A., AND SUBSIDIARIES***

**INDEPENDENT VERIFICATION REPORT ON THE CONSOLIDATED NON-FINANCIAL INFORMATION STATEMENT CORRESPONDING TO THE YEAR ENDED DECEMBER 31, 2022**

*(Translation of a report originally issued in Spanish and prepared in accordance with Spanish generally accepted rules and laws. In the event of a discrepancy, the Spanish-language version prevails.)*

To the Shareholders of LINDE AND WIEMANN, S.A.:

Pursuant to article 49 of the Spanish Code of Commerce, we have provided limited assurance of the Consolidated Non-Financial Information Statement (hereinafter, NFIS) for the year ended December 31, 2022, of LINDE AND WIEMANN, S.A. and subsidiaries (hereinafter, the Group) which forms part of the Group's Consolidated Directors' Report.

The content of the NFIS includes additional information to that required by prevailing commercial legislation regarding non-financial information which has not been the subject of our assurance work. In this sense, our work has been limited exclusively to the assurance of the information contained in the table of "GRIs" included in the attached NFIS.

**Directors' responsibility**

The Directors of LINDE AND WIEMANN, S.A. are responsible for the preparation of the NFIS included in the Company's Directors' Report, as well as for its content. The NFIS has been prepared in accordance with prevailing commercial legislation and following the criteria of the selected Global Reporting Initiative Sustainability Reporting Standards (GRI standards), as well as those other criteria described for each subject area in the table of "GRIs" of the NFIS.

This responsibility also includes the design, implementation, and maintenance of internal control deemed necessary to ensure that the NFIS is free from material misstatement, whether due to fraud or error.

The Directors of LINDE AND WIEMANN, S.A. are also responsible for defining, implementing, adapting, and maintaining the management systems to obtain the necessary information for the preparation of the NFIS.

**Our independence and quality control**

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including international standards on independence) issued by the International Ethics Standards Board for Accountants (IESBA), which is based on the fundamental principles of integrity, objectivity, professional competence and care, confidentiality, and professional behavior.

Our firm applies prevailing international quality standards and accordingly maintains a quality system including policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

The engagement team has comprised professionals specialized in reviews of non-financial information and, specifically, in information on economic, social, and environmental performance.

## **Our responsibility**

Our responsibility is to express our conclusions in an independent limited assurance report based on the work performed. We have conducted our assurance engagement in accordance with the requirements set forth in the prevailing Revised International Standard on Assurance Engagements 3000, "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" (ISAE 3000 Revised) issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC), and with the guidelines for assurance engagements on the Non-Financial Information Statement issued by the Spanish Institute of Registered Auditors.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent, than for a reasonable assurance engagement and, therefore, the assurance provided is substantially less.

Our work has consisted of making inquiries of Management, as well as to the different Company's areas that have participated in the preparation of the NFIS, in reviewing the processes to collect and validate the information presented in the NFIS, and in applying certain analytical procedures and sampling review tests described below:

- Meetings with the Group's personnel to learn about the business model, policies and management approaches applied, the main risks related to these issues and obtain the information necessary for the external review.
- Analysis of the scope, relevance and integrity of the contents included in the NFIS for 2022 based on the materiality analysis performed by the Group and described in the section 2.4. "Materiality Analysis" of the heading of the NFIS, considering the contents required by prevailing commercial legislation.
- Analysis of the processes to collect and validate the data presented in the NFIS for 2022.
- Review of the information related to the risks, policies and management approaches applied in relation to the material aspects presented in the NFIS for 2022.
- Verification, through tests, based on the selection of a sample, of the information related to the contents included in the NFIS for 2022 and its proper compilation based on the data provided by the information sources.
- Procurement of a representation letter from the Directors and Management.

## **Basis for qualified conclusion**

As mentioned in the "Business Model" section of the accompanying NFIS for the year ended 31 December 2022, the Group's NFIS does not include the figures and information of the South African company Linde and Wiemann RSA Pty. Ltd., in which the Parent Company holds 100% of its shares, because this South African subsidiary has different management and data systems from the rest of the Group.

## **Qualified conclusion**

Based on the assurance procedures performed and the evidence obtained, except for the effects of the matter described in the section 'Basis for qualified conclusion', no additional aspect has been revealed that makes us believe that the NFIS of LINDE AND WIEMANN, S.A. and subsidiaries corresponding to the financial year ended December 31, 2022, has not been prepared, in all material respects, in accordance with prevailing commercial legislation and selected GRI standards, as well as those other criteria described for each subject area in the table of "GRIs" of said report.



### **Use and disclosure**

This report has been prepared in response to the requirement established in prevailing commercial legislation in Spain, and consequently may not be suitable for other purposes and jurisdictions.

Grant Thornton, S.L.P. Sociedad Unipersonal

Sergi Puig-Serra Casas

Barcelona, July 31, 2023