

	Registered Office	Country	Group holding	Currency	Mid-rate on balance sheet date (equity)	Average rate for the year (net income / net loss)	Total equity in TCU	Net income / net loss in TCU	Comment
Adnoc Linde Industrial Gases Co. Limited (Elixier)	Abu Dhabi	ARE	49,00	AED	5,1393	5,4028	k.A.	k.A.	e
Linde Engineering Middle East LLC	Abu Dhabi	ARE	49,00	AED	5,1393	5,4028	7.070	2.070	
Grupo Linde Gas Argentina S.A.	Buenos Aires	ARG	100,00	ARS	4,8287	4,6441	133.992	21.448	
Linde (Australia) Pty. Ltd.	Chatswood	AUS	100,00	AUD	1,9771	1,7434	3.158	-108	
Linde Australia Holdings Pty. Ltd.	North Ryde	AUS	100,00	AUD	1,9771	1,7434	k.A.	k.A.	
Linde Gas GmbH	Stadl-Paura	AUT	100,00	EUR	1,0000	1,0000	334.167	137.295	
Bossot Trade EOOD	Sofia	BGR	100,00	BGN	1,9558	1,9558	-217	3	
Linde Gas Bulgaria GmbH	Sofia	BGR	100,00	BGN	1,9558	1,9558	6.794	-302	
Linde Gas BH d.o.o.	Zenica	BIH	85,00	BAM	1,9558	1,9558	23.358	179	
LINDE PLIN d.o.o. Sarajevo	Sarajevo	BIH	100,00	BAM	1,9558	1,9558	2	0	c, f
"Linde Gaz Bel" FLLC	Telmy	BLR	100,00	BYR	3075,5700	3142,9976	107.738	-1.130.102	
Cryostar do Brasil Equipamentos Rotativos & Criogenicos Ltda.	Sao Paulo	BRA	100,00	EUR	1,0000	1,0000	k.A.	k.A.	e
Linde Engenharia Do Brasil Ltda.	Barueri	BRA	100,00	BRL	3,2357	2,6765	k.A.	k.A.	
Linde Holding AG	Luzern	CHE	100,00	CHF	1,4934	1,5865	34.219	3.727	
Cryostar Cryogenic Equipments (Hangzhou) Co. Ltd.	Hangzhou	CHN	100,00	EUR	1,0000	1,0000	1.567	409	
Linde Carbonic (Shanghai) Company Ltd.	Shanghai	CHN	60,10	CNY	9,5464	10,2274	88.966	3.265	
Linde Electronics & Specialty Gases (Suzhou) Co Ltd.	Suzhou	CHN	100,00	CNY	9,5464	10,2274	37.278	-27.062	
Linde Engineering (Dalian) Co. Ltd.	Dalian	CHN	56,00	CNY	9,5464	10,2274	290.044	56.539	
Linde Engineering (Hangzhou) Co. Ltd.	Hangzhou	CHN	75,00	CNY	9,5464	10,2274	57.051	25.686	
Linde Gas Xiamen Ltd.	Xiamen City	CHN	100,00	CNY	9,5464	10,2274	280.173	49.987	
LINDE HADJIKYRIAKOS GAS LIMITED	Nicosia	CYP	51,00	EUR	1,0000	1,0000	4.849	964	
Caravell Kühlgerätevertriebs GmbH i.L.	Ratingen	DEU	50,00	EUR	1,0000	1,0000	-66	-4	a, f
Commercium Immobilien- und Beteiligungs-GmbH	Munich	DEU	100,00	EUR	1,0000	1,0000	-	-	g
CRYOTEC Tief- und Tieftemperatur-Technik GmbH	Pullach	DEU	50,00	EUR	1,0000	1,0000	-	-	g
Hydromotive GmbH & Co. KG	Leuna	DEU	100,00	EUR	1,0000	1,0000	977	194	
Hydromotive Verwaltungs-GmbH	Leuna	DEU	100,00	EUR	1,0000	1,0000	40	5	
InfraLeuna GmbH	Leuna	DEU	24,50	EUR	1,0000	1,0000	357.372	12.904	b, f
Linde Gas Produktionsgesellschaft mbH & Co. KG	Pullach	DEU	100,00	EUR	1,0000	1,0000	305.995	15.044	
Linde Nippon Sanso GmbH & Co. KG	Pullach	DEU	51,00	EUR	1,0000	1,0000	24.854	187	
Linde Nippon Sanso Verwaltungs-GmbH	Pullach	DEU	70,00	EUR	1,0000	1,0000	4.049	-621	
Linde Semicon GmbH & Co. KG	Pullach	DEU	100,00	EUR	1,0000	1,0000	7.373	2.899	
MAGNIFICA Grundstücks-Vermietungsgesellschaft mbH & Co. Objekt Köln OHG	Düsseldorf	DEU	100,00	EUR	1,0000	1,0000	0	71	b, f
Selas-Linde GmbH	Pullach	DEU	100,00	EUR	1,0000	1,0000	-	-	g
Tega-Technische Gase und Gasetechnik Gesellschaft mit beschränkter Haftung	Würzburg	DEU	100,00	EUR	1,0000	1,0000	-	-	g
TGF GmbH	Norderstedt	DEU	100,00	EUR	1,0000	1,0000	428	122	
TV Kohlensäure Technik und Vertrieb GmbH & Co. KG	Pullach	DEU	100,00	EUR	1,0000	1,0000	-	-	g
TV Kohlensäure-Verwaltungs-GmbH	Pullach	DEU	100,00	EUR	1,0000	1,0000	46	6	
GI/LINDE ALGERIE	Alger	DZA	100,00	DZD	98,5242	94,8544	528.074	104.951	f

Linde AG companies as at 31.12.2008



	Registered Office	Country	Group holding	Currency	Mid-rate on balance sheet date (equity)	Average rate for the year (net income / net loss)	Total equity in TCU	Net income / net loss in TCU	Comment
HELISON PRODUCTION S.p.A.	Skikda	DZA	51,00	DZD	98,5242	94,8544	2.376.058	-420.483	
Linde Gas Algerie S.p.A.	Alger	DZA	65,99	DZD	98,5242	94,8544	4.103.308	772.941	
Abello Linde, S. A.	Barcelona	ESP	74,79	EUR	1,0000	1,0000	115.793	14.573	
LINDE INGENIERIA Y TECNOLOGIA, S.A.	Madrid	ESP	100,00	EUR	1,0000	1,0000	1.481	29	
ELECTROCHEM LIMITED	West Bromwich	GBR	100,00	GBP	0,9557	0,7970	3.055	0	b, f
GAS AND EQUIPMENT GROUP LIMITED	West Bromwich	GBR	100,00	GBP	0,9557	0,7970	251	0	c, f
HYDROGEN SUPPLIES LIMITED	West Bromwich	GBR	100,00	GBP	0,9557	0,7970	759	2	b, f
LANSING GROUP LIMITED	Basingstoke	GBR	100,00	GBP	0,9557	0,7970	8.111	1.167	
LINDE GAS HOLDINGS LIMITED	Basingstoke	GBR	100,00	GBP	0,9557	0,7970	10	0	b, f
LINDE UK HOLDINGS LIMITED	Guildford	GBR	100,00	EUR	1,0000	1,0000	9.027.230	-185.551	
AEROSCOPIO HELLAS S.A.	Piraeus	GRC	70,84	EUR	1,0000	1,0000	129	76	
ELVIA A.B.E.E.	Schimatari	GRC	100,00	EUR	1,0000	1,0000	3.015	36	
Linde Hellas E.P.E.	Athens	GRC	99,97	EUR	1,0000	1,0000	32.391	2.152	
Linde Gas (H.K.) Limited	Hong Kong	HKG	100,00	HKD	10,8438	11,4555	858.931	-18.707	
LINDE PLIN d.o.o.	Karlovac	HRV	100,00	HRK	7,3868	7,2249	34.047	2.119	
Linde Gas Engineering Center Budapest Kft.	Budapest	HUN	100,00	HUF	265,6600	251,7333	69.197	65.258	b, f
Linde Gaz Magyarország Zrt.	Repcelak	HUN	100,00	HUF	265,6600	251,7333	41.674.027	7.767.104	
Linde Engineering India Private Limited	Baroda	IND	100,00	INR	67,9710	63,5614	399.538	76.017	
Linde Gas Pars PJS Co.	Shiraz	IRN	100,00	IRR	13743,5000	13888,8470	-17.158.944	-6.755.081	b, f
Linde Impianti Italia S.p.A.	Fiumicino	ITA	100,00	EUR	1,0000	1,0000	2.159	1.385	
Linde Japan Ltd.	Tokyo	JPN	100,00	JPY	126,7000	152,3461	99.800	-38.152	
Linde Engineering Far East, Ltd.	Seoul	KOR	100,00	KRW	1765,6700	1603,7674	497.741	39.675	b, f
LINDE-RE S.A.	Munsbach	LUX	100,00	EUR	1,0000	1,0000	6.897	2.869	
LPM, S.A. de C.V.	Mexico City	MEX	100,00	USD	1,3980	1,4711	11.475	1.140	
Company for Production of Carbon Dioxide Geli DOO Skopje	Skopje	MKD	50,00	MKD	61,0300	61,4792	49.944	-636	
Linde Engineering (Malaysia) Sdn. Bhd.	Kuala Lumpur	MYS	100,00	MYR	4,8275	4,8889	1.770	24	
MOX-Linde Gas Products Malaysia Sdn. Bhd.	Shenzhen	MYS	100,00	MYR	4,8275	4,8889	42.453	5.396	
MOX-Linde Industrial Gases (Malaysia) Sdn. Bhd.	Kuala Lumpur	MYS	80,14	MYR	4,8275	4,8889	39.758	719	
Linde Holdings Netherlands B.V.	Schiedam	NLD	100,00	EUR	1,0000	1,0000	998.090	-1.407	
LINDE GAZ POLSKA Spolka z o.o.	Krakow	POL	99,97	PLN	4,1483	3,5150	391.702	72.333	
AGA CUG Gaz SRL	Cluj Napoca	ROU	100,00	EUR	1,0000	1,0000	769	-223	
LINDE GAZ ROMANIA S.R.L.	Timis	ROU	100,00	EUR	1,0000	1,0000	68.187	16.489	
OAO "URALSKY ZAVOD TECHNICHESKIKH GAZOV"	Ekaterinenburg	RUS	40,75	RUB	42,7231	36,4497	117.909	14.795	b, f
OJSC "Linde Gas Rus"	Balashika	RUS	99,78	RUB	42,7231	36,4497	669.454	26.809	
OOO "Linde Gas Helium Rus"	Moscow	RUS	100,00	RUB	42,7231	36,4497	8	0	b, f
OOO "Linde Gas Plants Rus"	Balashika	RUS	100,00	RUB	42,7231	36,4497	418.188	3.890	
OOO "Linde Gas Production Rus"	Balashika	RUS	100,00	RUB	42,7231	36,4497	745.194	2.564	
ZAO "LH GermaneLabs Rus"	Moscow	RUS	51,00	RUB	42,7231	36,4497	16.471	-2.218	b, f
ZAO "Samara Oxygen Plant"	Samara	RUS	100,00	RUB	42,7231	36,4497	28.301	-855	
Linde Arabian Contracting Company Ltd.	Riyadh	SAU	100,00	SAR	5,2510	5,5177	20.101	725	
Cryostar Singapore Pte Ltd	Singapore	SGP	100,00	EUR	1,0000	1,0000	5.499	2.971	
Linde Gas Singapore Pte. Ltd.	Singapore	SGP	100,00	USD	1,3980	1,4711	94.993	10.293	

Linde AG companies as at 31.12.2008



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LINDE SPECIALTY GAS SINGAPORE PTE. LTD.	Singapore	SGP	100,00	SGD	2,0027	2,0764	7.520	657	
LINDE GAS SRBIJA Industrija gasova a.d. Becej	Becej	SRB	82,43	RSD	89,7000	81,4582	954.119	94.054	
LINDE PLIN d.o.o., Celje/Slowenien	Celje	SVN	100,00	EUR	1,0000	1,0000	7.506	1.353	
LindeGas Holding Sweden AB	Lidingö	SWE	100,00	EUR	1,0000	1,0000	1.807.795	688.783	
CHIEF SIAM Co. Ltd.	Bangkok	THA	100,00	THB	48,5176	48,5684	-20.504	-37	b, f
Linde Carbonic Ltd.	Bangkok	THA	100,00	THB	48,5176	48,5684	410.036	18.049	
Linde Gas (Thailand) Ltd.	Bangkok	THA	100,00	THB	48,5176	48,5684	168.269	1.568	
Tunisie Gaz Industries S.A.	Tunis	TUN	60,00	TND	1,8335	1,8042	1.189	185	b, f
Linde Gaz A.S.	Istanbul	TUR	100,00	TRY	2,1549	1,9090	151.733	-12.762	
Linde Gaz Istanbul Endustriyel ve Tibbi Gazlar Sanayi ve Ticaret Limited Sirketi	Istanbul	TUR	100,00	TRY	2,1549	1,9090	382	-416	d
LUCK STREAM Co., Ltd.	Kaohsiung	TWN	100,00	TWD	45,9200	46,2917	66.130	14	f
Closed Joint Stock Company Kyivs'kyi zavod vuhlekysloty	Kiev	UKR	100,00	UAH	11,2540	7,6852	2.343	-2.033	
OJSC "Linde Gaz Ukraina"	Dnipropetrovsk	UKR	99,68	UAH	11,2540	7,6852	59.283	-112.763	
Linde Gas Vietnam Limited	Ho Chi Minh City	VNM	100,00	VND	24441,2300	24183,6582	30.572.212	-45.197.459	
Linde Process Plants (Pty.) Ltd.	Johannesburg	ZAF	100,00	ZAR	13,2761	12,0748	18.945	7.711	

Footnote:

a = As at 30.09.2008

b = As at 31.12.2007

c = As at 31.12.2006

d = As at 31.12.2005

e = Incorporation in 2008

f = Local GAAP figures

g = Profit and loss transfer