



Sect/88

9 September 2021

<b>The General Manager [BSE Listing Centre]</b> <b>Department of Corporate Services</b> <b>BSE Limited</b> New Trading Ring, Rotunda Building 1 <sup>st</sup> Floor P.J.Towers, Dalal Street Fort, Mumbai – 400 001	<b>The Manager [NSE NEAPS]</b> <b>Listing Department</b> <b>National Stock Exchange of India Limited</b> Exchange Plaza, 5 <sup>th</sup> Floor Plot No.C/1, G- Block Bandra Kurla Complex, Bandra (E) Mumbai – 400 051
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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 30 June 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,

**Pawan Marda**

Asst. Vice President and Company Secretary

Encl: as above

Linde India Limited

Disclosure of transactions of the Company with its related parties for the six months ended Jun 2021 and the status of outstanding balances as at 30 Jun 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	-	5.41 (12.31)	-	980.20 (774.04)	45.17 (44.85)	-	-
Purchase of Fixed Assets / Capital Spares	-	0.99 (12.02)	-	6.19 (2.02)	-	-	-
Support Services - Engineering Assistance, IS Charges, Business Support & Technical Assistance	-	68.08 (84.84)	224.18 (154.77)	56.57 (62.04)	481.32 (290.48)	-	-
Service Charges Received -Facility Fees Income	-	-	-	4.46 (4.25)	-	-	-
Sale of Goods/Spares/Fixed Assets/Services & , Revenue from Construction Contract	-	11.71	-	1,389.92 (847.46)	7.92 (11.94)	-	-
Recovery of Personnel Cost	- (5.64)	-	-	15.46 (16.07)	4.15 (4.70)	-	-
Rental Income	-	-	-	9.48 (9.48)	-	-	-
Managerial Remuneration	-	-	-	-	-	-	22.31 (13.77)
Dividend Paid	-	-	191.89 (639.63)	-	-	-	-
Dividend Received	-	-	-	-	81.75 (83.25)	-	-
Contribution to Funds	-	-	-	-	-	3.20 (34.28)	-
<b>Outstanding balances:</b>							
- Receivables	- (5.64)	9.75 (4.80)	7.14 (20.78)	931.64 (521.72)	10.86 (15.74)	-	-
- Payables	-	214.11 (261.22)	356.08 (205.34)	494.10 (668.54)	116.10 (114.39)	-	-
- Advance to Vendors & KMP/ Capital Advances/ Investments	-	30.40 (3.03)	10.86 (10.86)	115.17 (20.42)	20.00 (20.00)	-	- (0.18)
- Advance from Customer	-	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 31 Dec 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 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

Linde EOX SDN. BHD.

Malaysia

##### (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

BOC India Limited Executive Staff Pension Fund

Indian Oxygen Limited Executive Staff Gratuity Fund

Indian Oxygen Limited Graded Staff Pension Fund

Indian Oxygen 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, Asst Vice President & Company Secretary



Abhijit Banerjee  
Managing Director  
DIN : 08456907