

**Related party transactions**

Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.

Sr No.	Details of the party (listed entity/subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments				Notes
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary						Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	
1	Linde India Limited		Linde Plc		Ultimate Holding Company	Any other transaction	Goods, Services, Fixed Assets and Recharges	160.00	Approved	8.94	0.00	0.00									
2	Linde India Limited		Linde GmbH		Intermediate Holding Company	Purchase of goods or services		1450.00	Approved	316.76	0.00	0.00									
3	Linde India Limited		Linde GmbH		Intermediate Holding Company	Any other transaction	Royalty/License Fees	650.00	Approved	160.88	0.00	0.00									
4	Linde India Limited		Linde GmbH		Intermediate Holding Company	Purchase of fixed assets		1150.00	Approved	150.60	0.00	0.00									
5	Linde India Limited		Linde GmbH Limited		Intermediate Holding Company	Sale of goods or services		650.00	Approved	121.30	0.00	0.00									
6	Linde India Limited		Linde South Asia Services Private Limited		Joint Venture	Dividend received		465.00	Approved	90.00	0.00	0.00									
7	Linde India Limited		Linde South Asia Services Private Limited		Joint Venture	Purchase of goods or services		1450.00	Approved	608.37	0.00	0.00									
8	Linde India Limited		FPCL Surya Private Limited		Associate Company	Any other transaction	Renewable Energy Company	80.00	Approved	76.95	0.00	0.00									
9	Linde India Limited		Linde Bangladesh Limited		Fellow Subsidiaries	Sale of fixed assets		10.00	Approved	0.39	0.00	0.00									
10	Linde India Limited		Linde Bangladesh Limited		Fellow Subsidiaries	Sale of goods or services		230.00	Approved	52.23	0.00	0.00									
11	Linde India Limited		Linde Engineering India Private Limited		Fellow Subsidiaries	Purchase of goods or services		120.00	Approved	11.36	0.00	0.00									
12	Linde India Limited		Linde Engineering India Private Limited		Fellow Subsidiaries	Purchase of fixed assets		70.00	Approved	7.34	0.00	0.00									
13	Linde India Limited		Linde Engineering India Private Limited		Fellow Subsidiaries	Sale of goods or services		270.00	Approved	2.37	0.00	0.00									
14	Linde India Limited		Linde Global Support Services Pvt. Ltd.		Fellow Subsidiaries	Any other transaction	Common facilities charges, recovery of	70.00	Approved	15.58	0.00	0.00									
15	Linde India Limited		Gas Linde Inc.		Fellow Subsidiaries	Purchase of goods or services		1250.00	Approved	458.16	0.00	0.00									
16	Linde India Limited		Linde Gas North America LLC E&S gas		Fellow Subsidiaries	Purchase of goods or services		130.00	Approved	1.07	0.00	0.00									
17	Linde India Limited		LUCK STREAM Co., Ltd.		Fellow Subsidiaries	Purchase of goods or services		25.00	Approved	2.62	0.00	0.00									
18	Linde India Limited		Linde Philippines, INC.		Fellow Subsidiaries	Sale of goods or services		30.00	Approved	0.50	0.00	0.00									
19	Linde India Limited		Linde Kryotechnik AG		Fellow Subsidiaries	Sale of goods or services		15.00	Approved	-1.40	0.00	0.00									
20	Linde India Limited		Linde Engineering (Hangzhou) Co. Ltd.		Fellow Subsidiaries	Purchase of goods or services		95.00	Approved	27.68	0.00	0.00									
21	Linde India Limited		Linde Engineering (Hangzhou) Co. Ltd.		Fellow Subsidiaries	Purchase of fixed assets		20.00	Approved	9.05	0.00	0.00									
22	Linde India Limited		Linde Malaysia Sdn. Bhd.		Fellow Subsidiaries	Purchase of goods or services		33.00	Approved	0.07	0.00	0.00									
23	Linde India Limited		Linde Malaysia Sdn. Bhd.		Fellow Subsidiaries	Sale of fixed assets		5.00	Approved	1.21	0.00	0.00									
24	Linde India Limited		Linde Business Solutions Center Philippines INC		Fellow Subsidiaries	Purchase of goods or services		30.00	Approved	6.14	0.00	0.00									
25	Linde India Limited		Cryostar SAS		Fellow Subsidiaries	Purchase of goods or services		440.00	Approved	24.42	0.00	0.00									
26	Linde India Limited		Cryostar SAS		Fellow Subsidiaries	Purchase of fixed assets		285.00	Approved	3.19	0.00	0.00									
27	Linde India Limited		Ceylon Oxygen Limited		Fellow Subsidiaries	Sale of goods or services		70.00	Approved	8.26	0.00	0.00									
28	Linde India Limited		Linde Gas Singapore Pte. Ltd.		Fellow Subsidiaries	Sale of goods or services		8.00	Approved	0.06	0.00	0.00									
29	Linde India Limited		Linde Gas Singapore Pte. Ltd.		Fellow Subsidiaries	Purchase of goods or services		5.00	Approved	2.24	0.00	0.00									
30	Linde India Limited		Linde Gas Asia Pte Limited		Fellow Subsidiaries	Sale of goods or services		40.00	Approved	2.27	0.00	0.00									
31	Linde India Limited		Linde Gas Asia Pte Limited		Fellow Subsidiaries	Purchase of goods or services		160.00	Approved	2.58	0.00	0.00									
32	Linde India Limited		Linde Indonesia		Fellow Subsidiaries	Sale of goods or services		30.00	Approved	13.98	0.00	0.00									
33	Linde India Limited		Linde Indonesia		Fellow Subsidiaries	Sale of fixed assets		20.00	Approved	14.20	0.00	0.00									
34	Linde India Limited		Linde Indonesia		Fellow Subsidiaries	Purchase of goods or services		22.00	Approved	1.34	0.00	0.00									
35	Linde India Limited		Linde Gas Vietnam Limited		Fellow Subsidiaries	Sale of goods or services		5.00	Approved	0.03	0.00	0.00									
36	Linde India Limited		Linde (Thailand) Public Company Limited		Fellow Subsidiaries	Sale of goods or services		8.00	Approved	1.51	0.00	0.00									
37	Linde India Limited		Linde Engineering (Dailan) Co. Ltd.		Fellow Subsidiaries	Purchase of goods or services		245.00	Approved	34.72	0.00	0.00									
38	Linde India Limited		Linde Engineering (Dailan) Co. Ltd.		Fellow Subsidiaries	Purchase of fixed assets		320.00	Approved	50.15	0.00	0.00									
39	Linde India Limited		Linde Gas & Equipment Inc.		Fellow Subsidiaries	Purchase of goods or services		85.00	Approved	7.83	0.00	0.00									
40	Linde India Limited		Praxair India Pvt. Ltd		Fellow Subsidiaries	Purchase of goods or services		2340.00	Approved	775.84	0.00	0.00									
41	Linde India Limited		Praxair India Pvt. Ltd		Fellow Subsidiaries	Sale of fixed assets		140.00	Approved	27.24	0.00	0.00									
42	Linde India Limited		Praxair India Pvt. Ltd		Fellow Subsidiaries	Sale of goods or services		3100.00	Approved	1269.97	0.00	0.00									
43	Linde India Limited		Praxair India Pvt. Ltd		Fellow Subsidiaries	Sale of goods or services		4100.00	Approved	1277.25	0.00	0.00									
44	Linde India Limited		Linde India Limited Non Executive Staff Gratuity Fund		Employee Benefit Funds	Any other transaction	Employee Benefits Funds	13.00	Approved	6.98	0.00	0.00									
45	Linde India Limited		Indian Oxygen Limited Executive Staff Gratuity Fund		Employee Benefit Funds	Any other transaction	Employee Benefits Funds	15.36	Approved	0.37	0.00	0.00									
46	Linde India Limited		FPCL Solar Shakti Private Limited		Associate Company	Any other transaction	Renewable Energy Company	48.00	Approved	47.88	0.00	0.00									
47	Linde India Limited		Pawan Marda		Key Managerial Personnel	Any other transaction	Remuneration	13.65	Approved	6.16	0.00	0.00									
48	Linde India Limited		Abhijit Banerjee		Key Managerial Personnel	Any other transaction	Remuneration	33.09	Approved	13.22	0.00	0.00									
49	Linde India Limited		Neeraj Kumar Jurnani		Key Managerial Personnel	Any other transaction	Remuneration	4.93	Approved	3.97	0.00	0.00									
50	Linde India Limited		Amit Dhanuka		Key Managerial Personnel	Any other transaction	Remuneration	0.28	Approved	0.28	0.00	0.00									
51	Linde India Limited		Linde GmbH		Intermediate Holding Company	Any other transaction	Payable Balances		Balances	0.00	-512.32	-752.68									
52	Linde India Limited		Linde Gáz Magyarországi Zrt.		Fellow Subsidiaries	Any other transaction	Payable Balances		Balances	0.00	-0.66	-0.74									
53	Linde India Limited		Linde Gas Singapore Pte. Ltd.		Fellow Subsidiaries	Any other transaction	Payable Balances		Balances	0.00	0.12	-2.22									
54	Linde India Limited		Gas Linde Inc.		Fellow Subsidiaries	Any other transaction	Payable Balances		Balances	0.00	-259.48	-35.97									
55	Linde India Limited		Linde Gas & Equipment Inc.		Fellow Subsidiaries	Any other transaction	Payable Balances		Balances	0.00	-1.64	-0.19									

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	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary						Opening balance	Closing balance	Details of the loans, inter-corporate deposits, advances or investments									
													Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure		Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)
56	Linde India Limited		Praxair India Pvt. Ltd		Fellow Subsidiaries	Any other transaction	Payable Balances	Balances	0.00	-1023.37	-281.86											
57	Linde India Limited		Linde South Asia Services Private Limited		Joint Venture	Any other transaction	Payable Balances	Balances	0.00	-105.81	-110.61											
58	Linde India Limited		BOC Limited		Fellow Subsidiaries	Any other transaction	Payable Balances	Balances	0.00	-0.88	-2.32											
59	Linde India Limited		Cryostar SAS		Fellow Subsidiaries	Any other transaction	Payable Balances	Balances	0.00	-18.32	-37.75											
60	Linde India Limited		Ceylon Oxygen Limited		Fellow Subsidiaries	Any other transaction	Payable Balances	Balances	0.00	-0.08	-0.08											
61	Linde India Limited		Linde Engineering India Private Limited		Fellow Subsidiaries	Any other transaction	Payable Balances	Balances	0.00	-22.77	-8.32											
62	Linde India Limited		Linde Malaysia Sdn. Bhd.		Fellow Subsidiaries	Any other transaction	Payable Balances	Balances	0.00	-0.08	-0.07											
63	Linde India Limited		Linde (Thailand) Public Company Limited		Fellow Subsidiaries	Any other transaction	Payable Balances	Balances	0.00	-0.03	-0.03											
64	Linde India Limited		LUCK STREAM Co., Ltd.		Fellow Subsidiaries	Any other transaction	Payable Balances	Balances	0.00	0.00	-2.62											
65	Linde India Limited		Linde Public Limited Company		Ultimate Holding Company	Any other transaction	Payable Balances	Balances	0.00	-13.05	-9.61											
66	Linde India Limited		Helium Linde Inc.		Fellow Subsidiaries	Any other transaction	Payable Balances	Balances	0.00	0.00	-263.50											
67	Linde India Limited		Linde Indonesia		Fellow Subsidiaries	Any other transaction	Payable Balances	Balances	0.00	0.00	-1.34											
68	Linde India Limited		Linde Business Solutions Center Philippines INC		Fellow Subsidiaries	Any other transaction	Payable Balances	Balances	0.00	0.00	-3.68											
69	Linde India Limited		Bellary Oxygen Company Private Limited		Joint Venture	Any other transaction	Payable Balances	Balances	0.00	-3.54	-3.54											
70	Linde India Limited		Linde Gas North America LLC E&S gas		Fellow Subsidiaries	Any other transaction	Payable Balances	Balances	0.00	5.50	-1.79											
71	Linde India Limited		Linde Electronics & Specialty Gases (Suzhou) Co Ltd.		Fellow Subsidiaries	Any other transaction	Payable Balances	Balances	0.00	-1.03	-1.23											
72	Linde India Limited		Linde Engineering (Dallan) Co. Ltd.		Fellow Subsidiaries	Any other transaction	Payable Balances	Balances	0.00	-9.19	-26.76											
73	Linde India Limited		Praxair India Pvt. Ltd		Fellow Subsidiaries	Any other transaction	Receivables Balances	Balances	0.00	805.67	388.88											
74	Linde India Limited		Linde GmbH		Intermediate Holding Company	Any other transaction	Receivable Balances	Balances	0.00	57.42	62.21											
75	Linde India Limited		Linde Bangladesh Limited		Fellow Subsidiaries	Any other transaction	Receivable Balances	Balances	0.00	43.41	49.85											
76	Linde India Limited		Linde Indonesia		Fellow Subsidiaries	Any other transaction	Receivable Balances	Balances	0.00	0.76	15.66											
77	Linde India Limited		Linde Engineering India Private Limited		Fellow Subsidiaries	Any other transaction	Receivable Balances	Balances	0.00	55.04	28.48											
78	Linde India Limited		Linde South Asia Services Private Limited		Joint Venture	Any other transaction	Receivable Balances	Balances	0.00	0.03	0.03											
79	Linde India Limited		Linde Global Support Services Pvt. Ltd.		Fellow Subsidiaries	Any other transaction	Receivable Balances	Balances	0.00	3.17	3.23											
80	Linde India Limited		Linde Philippines, INC.		Fellow Subsidiaries	Any other transaction	Receivable Balances	Balances	0.00	0.00	0.49											
81	Linde India Limited		Linde (Thailand) Public Company Limited		Fellow Subsidiaries	Any other transaction	Receivable Balances	Balances	0.00	0.00	1.50											
82	Linde India Limited		AGA AB Corporate Staffs		Fellow Subsidiaries	Any other transaction	Receivable Balances	Balances	0.00	0.11	0.11											
83	Linde India Limited		Linde GmbH		Intermediate Holding Company	Any other transaction	Advances to Vendors	Balances	0.00	0.00	295.95											
84	Linde India Limited		Linde Engineering India Private Limited		Fellow Subsidiaries	Any other transaction	Advances to Vendors	Balances	0.00	0.00	0.88											
85	Linde India Limited		Linde Engineering (Dallan) Co. Ltd.		Fellow Subsidiaries	Any other transaction	Advances to Vendors	Balances	0.00	50.19	27.95											
86	Linde India Limited		BOC Limited		Fellow Subsidiaries	Any other transaction	Advances to Vendors	Balances	0.00	0.16	0.00											
87	Linde India Limited		Cryostar SAS		Fellow Subsidiaries	Any other transaction	Advances to Vendors	Balances	0.00	4.84	20.68											
88	Linde India Limited		Linde Bangladesh Limited		Fellow Subsidiaries	Any other transaction	Advances to Vendors	Balances	0.00	0.52	0.00											
89	Linde India Limited		Ceylon Oxygen Limited		Fellow Subsidiaries	Any other transaction	Advances to Vendors	Balances	0.00	0.00	0.14											
90	Linde India Limited		Linde Indonesia		Fellow Subsidiaries	Any other transaction	Advances to Vendors	Balances	0.00	0.02	0.00											
91	Linde India Limited		Praxair Distribution, Inc.		Fellow Subsidiaries	Any other transaction	Advances to Vendors	Balances	0.00	0.00	4.13											
92	Linde India Limited		Linde Gas North America LLC E&S Gas		Fellow Subsidiaries	Any other transaction	Advances to Vendors	Balances	0.00	0.00	56.89											
93	Linde India Limited		Linde Engineering (Hangzhou) Co. Ltd.		Fellow Subsidiaries	Any other transaction	Advances to Vendors	Balances	0.00	14.50	0.00											
94	Linde India Limited		Praxair India Private Limited		Fellow Subsidiaries	Any other transaction	Advances from Customers	Balances	0.00	226.22	95.82											
95	Linde India Limited		Linde Kryotechnik AG		Fellow Subsidiaries	Any other transaction	Advances from Customers	Balances	0.00	8.37	9.77											
96	Linde India Limited		Linde GmbH, Linde Eng		Fellow Subsidiaries	Any other transaction	Advances from Customers	Balances	0.00	0.00	23.35											
97	Linde India Limited		Linde Engineering India Private Limited		Fellow Subsidiaries	Any other transaction	Advances from Customers	Balances	0.00	14.65	16.24											
98	Linde India Limited		Linde Malaysia SDN BHD		Fellow Subsidiaries	Any other transaction	Advances from Customers	Balances	0.00	3.30	3.30											
99	Linde India Limited		Ceylon Oxygen Limited		Fellow Subsidiaries	Any other transaction	Advances from Customers	Balances	0.00	0.00	3.15											
100	Linde India Limited		BOC Limited		Fellow Subsidiaries	Any other transaction	Advances from Customers	Balances	0.00	0.00	1.35											
101	Linde India Limited		Linde Indonesia		Fellow Subsidiaries	Any other transaction	Unbilled Revenue	Balances	0.00	0	9.13											
102	Linde India Limited		Praxair India Private Limited		Fellow Subsidiaries	Any other transaction	Unbilled Revenue	Balances	0.00	619.42	325.70											
103	Linde India Limited		Linde GmbH, Linde Eng		Fellow Subsidiaries	Any other transaction	Unbilled Revenue	Balances	0.00	6.62	6.87											
104	Linde India Limited		Linde Korea Pvt Ltd		Fellow Subsidiaries	Any other transaction	Payable Balances	Balances	0.00	0.00	-3.01											
105	Linde India Limited		BOCLH Industrial Gases (Walgaoqiao) Co., Ltd.		Fellow Subsidiaries	Any other transaction	Payable Balances	Balances	0.00	-6.13	-2.96											
106	Linde India Limited		Linde Gas Asia Pte Limited		Fellow Subsidiaries	Any other transaction	Payable Balances	Balances	0.00	-6.33	-6.39											
Total value of transaction during the reporting period										5724.0989												



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