

GHS – Declaration of conformity**Munich, November 2009****Dear Customer,**

The European Union Regulation EC 1272/2008 on classification, labelling and packaging of substances and mixtures, („EU-GHS“ or "CLP") entered into force on January 20th, 2009.

The implementation of GHS will significantly influence all processes and participants in the chemical industry. Classification and labelling of any chemical substance or mixture has to be modified to meet the requirements of the new regulation; safety data sheets have to be adjusted accordingly.

The Linde Group is well aware of these changes and has initiated measures that will ensure implementation of the regulation on time and in accordance with the following deadlines in the regulation:

- Classification and labelling of all (pure) substances have to be compliant by December 1st, 2010
- Classification and labelling of all mixtures have to be compliant by June 1st, 2015

The European Industrial Gases Association, of which The Linde Group is a leading member, is currently developing a classification and labelling guideline that will be valid for the entire Industrial Gases industry in Europe. We expect the publication of this guideline by the end of this year (2009).

Additionally, the European Commission has announced a revision of Annex II of EU REACH regulation EC 1907/2006 that regulates in detail how to create Safety Data Sheets (SDS). We anticipate that the issue of Annex II will not be before March 2010.

Only after these two crucial publications are in place, we will be able to fully adapt our systems accordingly.

The Linde Group confirms that classification and labelling of all its products is compliant according to the relevant regulations, namely EC 1272/2008 ("EU-GHS").

Furthermore we confirm that generation of Safety Data Sheets is REACH compliant according to Art 31 and Annex II of EC 1907/2006 in its updated version and that our communication of information is compliant according to Art 32 - Art 36 of the regulation.

Modification of the Safety Data Sheets and changing of the labelling on our (pure) substances according to these new regulations will begin from the first half of 2010.

Kind regards

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