

Sect/55

12 June 2015

By Hand/E-mail/Courier

The Secretary
The Calcutta Stock Exchange Limited
7 Lyons Range, Kolkata – 700 001

The General Manager
Department of Corporate Services
BSE Limited
New Trading Ring, Rotunda Building 1st Floor
P.J.Towers, Dalal Street, Fort, Mumbai – 400 001

The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor
Plot No.C/1, G- Block, Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051

Dear Sir/Madam,

SEBI (Prohibition of Insider Trading) Regulations, 2015

Pursuant to SEBI (Prohibition of Insider Trading) Regulations, 2015 and SEBI Circular No. CIR/ISD/01/2015 dated 11 May 2015 on Disclosures under SEBI (Prohibition of Insider Trading) Regulations, 2015, we hereby confirm that the Board of Directors of the Company has approved the following Codes with effect from 15 May 2015:

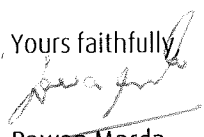
1. Linde India Limited Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information.
2. Linde India Limited Code of Conduct to regulate, monitor and report Insider Trading.

A copy of Linde India Limited Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information approved by the Board is enclosed herewith for your information and records. We also confirm that this Code has been published on the website of the Company www.linde.in.

This may kindly be treated as compliance with SEBI (Prohibition of Insider Trading) Regulations, 2015.

Thanking you,

Yours faithfully,


Pawan Marda
Asst. Vice President & Company Secretary

Encl: as above



Linde India Limited

Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information

As per the principles of fair disclosure specified in the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (hereinafter referred to as the "SEBI Insider Trading Regulations"), Linde India Limited (hereinafter referred to as "the Company") would adhere to following practice and procedure for fair disclosures in respect of Unpublished Price Sensitive Information (UPSI) relating to its securities listed on the stock exchanges.

Words and expressions used in this Code shall have the same meaning as assigned to them under the SEBI Insider Trading Regulations.

1. Any UPSI as defined under SEBI Insider Trading Regulations shall be promptly disclosed to the stock exchanges where the securities of the Company are listed. This will be done as soon as credible and concrete information comes into being and is available for disclosure.
2. Uniform and universal dissemination of UPSI would be ensured by the Company by adopting a common platform of stock exchanges for public disclosure. Once the UPSI is communicated to stock exchanges as aforesaid, then other medium of dissemination may also be used to ensure that such information is made accessible to the public on a non-discriminatory basis. The Company shall use its best endeavours to avoid selective disclosure, however if the information gets disclosed selectively due to oversight or inadvertently or otherwise, efforts will be made to make the information available for general public by sharing the same with the stock exchanges at the earliest.
3. The Company Secretary of the Company would be the 'Chief Investor Relations Officer' for the purpose of this Code and SEBI Insider Trading Regulations. The Chief Investor Relations Officer is authorized by the Company to ensure proper and timely dissemination of information in the ordinary course of business and for disclosure of UPSI relating to the Company and/or its securities.
4. The Chief Investor Relations Officer of the Company is authorized to respond to any queries that may be received from the stock exchanges, press, electronic media, etc. and for verification of any market rumours by regulatory authorities. Unless required by a regulatory authority, the Chief Investor Relation Officer, based on such internal consultation as may be deemed appropriate, may decide not to respond to any market rumours.
5. The presentations made to investors/interactions during investor conferences shall be recorded and may be uploaded on the Company's website for making the information generally available to the public. Save as above, the Company shall not respond to any investor queries, analyst queries, etc which may amount to sharing of any UPSI which is not generally available.
6. Any information that may be classified as UPSI would be dealt with by the Directors, Employees and other connected persons on 'Need to Know' basis only.
7. This Code has been approved by the Board of Directors of the Company with effect from 15 May 2015.



Linde India Limited

**Code of Practices and Procedures for
Fair Disclosure of Unpublished Price Sensitive Information**

8. The Board of Directors are authorised to make such alterations to this Code, as considered appropriate, subject, however, to the condition that such alterations shall not be inconsistent with the provisions of the SEBI Insider Trading Regulations. Further, every amendment to this code shall be promptly intimated to stock exchanges where the securities of the Company are listed.