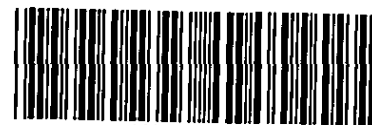


Registered no: 921271

BOC Poland Holdings Ltd
Annual report
for the period ended 31 December 2006

MONDAY



AHPCQRV4

A13

06/08/2007

27

COMPANIES HOUSE

BOC Poland Holdings Limited

Directors' report for the period ended 31 December 2006

The directors present their report together with the financial statements for the period ended 31 December 2006. No trading operations have been carried out during the period.

Change of control of The BOC Group

On 5 September 2006, the Company's holding company, The BOC Group plc, was taken over by Linde AG, a German registered company. As a result of the takeover the Company's ultimate parent company became Linde AG.

Change of year end

Pursuant to section 225 of the Companies Act 1985 (as inserted by the Companies Act 1989), during the period the directors resolved to change the company's year end from 30 September to 31 December and to extend the year end from 30 September 2006 to 31 December 2006.

Dividends

The directors do not recommend the payment of a dividend for the period ended 31 December 2006.

Directors

The directors of the company during the period were

Mr N Deeming	
Mrs C A Hunt	(resigned 2 October 2006)
Mrs S L Larkins	(appointed 3 October 2006)

The directors are not subject to retirement by rotation.

Mr Nicholas Deeming resigned as a director of the company and Mr Andrew Christopher Brackfield was appointed a director of the company on 26 June 2007.

Directors' interests

According to the register kept by the company for the purposes of section 324 of the Companies Act 1985, no director was interested in any shares or debentures of the company at 31 December 2006. Interests in shares or debentures of The BOC Group plc, the company's holding company, were as follows:

Name	Ordinary shares of 25p each			Options over Ordinary shares of 25p each			
	31.12.06	01.10.05	31.12.06	Granted during the period	Lapsed during the period	Exercised during the period	01.10.05
N Deeming	-	-	-	43,857	21,387	268,258	245,788
S L Larkins	-	409*	466	-	-	-	466*

*as at date of appointment

BOC Poland Holdings Limited

Directors' interests (cont'd)

Apart from the above interests, no director at 31 December 2006 had any interests in the shares or debentures of any other BOC Group company at that date or at 1 October 2005

Annual general meeting and laying of accounts

Pursuant to sections 366A(1) and 252(1) of the Companies Act 1985 (as inserted by the Companies Act 1989) the members have resolved to dispense with the holding of Annual General Meetings and the laying of the Report and Accounts of the company before the members in general meeting

By order of the Board



S L Larkins
Secretary

16 July 2007

BOC Poland Holdings Limited**Balance sheet at 31 December 2006**

	<u>2006</u> £'000	<u>2005</u> £'000
CURRENT ASSETS		
DEBTORS: Amounts falling due within one year		
Amount owed by Group undertakings	6,989	6,989
CREDITORS: Amounts falling due within one year		
Amounts owed to Group undertakings	(1,469)	(1,469)
NET CURRENT ASSETS	<u>5,520</u>	<u>5,520</u>
NET ASSETS	<u>5,520</u>	<u>5,520</u>
	<u>Authorised</u>	<u>Allotted, called up</u> <u>and fully paid</u>
	<u>2006 & 2005</u>	<u>2006</u> <u>2005</u>
	£'000	£'000 £'000
SHARE CAPITAL		
Ordinary shares of £1 each	<u>15,000</u>	<u>5,520</u> <u>5,520</u>

Notes

- 1) The company's ultimate parent company is Linde AG, which is registered in Germany
- 2) For the period ended 31 December 2006 the company was entitled to exemption under section 249AA (1) of the Companies Act 1985 ("the Act")
- 3) Members have not required the company to obtain an audit of its accounts for the period in question in accordance with subsection (2) of section 249B of the Act

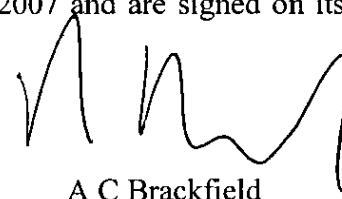
BOC Poland Holdings Limited

Balance sheet at 31 December 2006

Notes (continued)

- 4) The directors acknowledge their responsibility for
- i) ensuring the company keeps accounting records which comply with section 221 of the Act, and
 - ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its financial period, and of its profit and loss for the financial period in accordance with section 226 of the Act, and which otherwise comply with the requirements of the Act relating to accounts, so far as applicable to the company

These accounts were approved by the Board of Directors on 16 July 2007 and are signed on its behalf by

A handwritten signature in black ink, consisting of a series of loops and curves, positioned above the printed name and title.

A C Brackfield
Director