

Declaration of Principles

Human Rights and Working Conditions at Messer



Preface

Messer's mission statement enshrines customer and employee orientation, responsible action, corporate responsibility as well as open communication, trust and respect. Messer is aware of its responsibility to respect human rights and working conditions.

The Messer Code of Conduct sets out binding principles of behavior for all employees worldwide. The Code of Conduct is part of the Messer Compliance Management System (Messer CMS) and emphasizes Messer's sustainable understanding of values for living integrity.

As a member of the Charta der Vielfalt (Charter of diversity), Messer complies with the national and international provisions for human rights and the general ethical principles against child and forced labor. The respect for human rights and the maintenance of fair working conditions form the basis of our corporate philosophy and business processes. Messer believes that every employee is entitled to fair treatment, courtesy and respect.



Thus, we expect every employee to treat all persons in a respectful, fair, friendly and professional manner.

The basis of human rights diligence at Messer is our commitment to respect human rights. With this policy statement, we are making a strong and binding commitment to human rights and working conditions as set out in internationally recognized frameworks:

- The Ten Principles of the UN Global
- The Labor standards of the International Labor
- The International Bill of Human Rights

We support our employees, customers and suppliers in complying with human rights principles and maintain an ongoing dialog with them on important human rights issues.

The following are the most important principles for compliance with human rights and working conditions.

Ban on child- or forced labor, modern slavery and human trafficking

Messer condemns child labor. Child labor is neither practiced nor tolerated by Messer. When employing minors, we observe the minimum employment age in accordance with the respective national regulations.

Messer prohibits all forms of forced labor, modern slavery and human trafficking. The principle prevails that all work must be on a voluntary basis with the possibility of being able to terminate the respective employment relationship in accordance with national laws.

Non-discrimination, diversity and inclusion

Discrimination is not tolerated by Messer. The aim of our diversity management is to create a prejudice-free and appreciative working environment, irrespective of employees' gender, nationality, ethnic origin, religion, ideology, disability, age, sexual orientation or sexual identity. We resolutely oppose discrimination, preferential treatment, harassment, exclusion and all other violations of the dignity and respect of people in their workplace.

To this end, we have created an interdisciplinary team. In the context of business, the term "diversity" is the presence of differences and representation of multiple identities such as: age, ethnicity, family or marital status, gender identity or expression, language, national origin, physical and mental ability, political affiliation, religion, sexual orientation, socio-economic status, life experiences, knowledge, inventiveness, innovation, self-expression, unique capabilities, talents and other individual differences. It refers to the wide range of people who work for a company and within its social environment.

In this sense, "inclusion" means the assurance that the thoughts, ideas and perspectives of all individuals matter. Inclusion is to ensure that everyone who is diverse feels welcomed and is welcomed. When there is inclusion, our people, our teams, and our company are truly inviting to all, creating engagement and belonging. Messer is committed to equal opportunities at all stages of the employment relationship.

Ban on harassment, intimidation or bullying

Inhuman treatment or even the threat of such treatment, such as physical abuse or sexual harassment, are subject to a zero-tolerance strategy at Messer. This also includes verbal abuse, psychological and physical coercion and any form of physical punishment. Messer is committed to ensuring that all employees can work in a working environment free from sexual, psychological and physical harassment.

Remuneration and working

Remuneration at Messer is based at least on the relevant national minimum wage laws as well as any collective wage agreements or comparable collective wage agreements. Messer also guarantees performance-related remuneration, which is supplemented by additional benefits. It goes without saying that our remuneration policy makes no distinction among genders. Messer undertakes to comply with applicable laws and international labor standards with regard to maximum permissible working hours. This also includes taking into account appropriate rest periods, free time and annual leave. In addition, we foster a work-life balance.

Freedom of association and collective bargaining

Messer respects the right of employees to freedom of association and collective bargaining. We grant our employees the right to peacefully defend their interests on the basis of national legislation. At Messer, we also promote social dialogue: Employees can openly discuss working conditions with the company management – without having to fear any disadvantages.



Health and safety

The guarantee and support of health and safety is a core value at Messer. That applies to our employees at our plants, technical and administrative workplaces, those who manage our logistics and operate our vehicles as well as customers who utilize our products. The high importance of this topic is also reflected in our materiality matrix. Occupational safety and health are firmly anchored, in our company as well as in our industry overall. Our mission statement, company values and internal policies emphasize the importance of safety across all our business units. Our demonstrated commitment to safety empowers our employees in continuous improvement.

In order to ensure the safety of our employees, our network of safety officers study and document all safety-related incidents at Messer. Information and training materials help further improve the safe handling of our products and applications and encourage safe behavior by employees at the various workplaces. We follow the same principle with regard to our customers.

Data security and data protection

The protection of the personal data of our employees, customers, suppliers and other persons is of great importance to Messer.

At Messer SE & Co. KGaA, the Group IT Security Officer is responsible for coordinating security measures across the individual companies, creating associated standards and building up the relevant expertise. With IT security, we support the sustainability of our digitalization, the physical security of our information and the ability to act, which is important for our business processes, through the vital availability of our systems.

Messer is committed to complying with the applicable data protection regulations. In order to emphasize this commitment, appropriate structures are in place to ensure a high level of data protection on a permanent basis.

The Group Privacy Officer of Messer SE & Co. KGaA is responsible for the coordination of the corporate data privacy and provides managerial support for its implementation by the national subsidiaries. Within the framework of the EU General Data Protection Regulation (GDPR) and the German Federal Data Protection Act (BDSG), we handle the data of our employees, customers and business contacts in a legally compliant

manner. In addition, we implement the organizational and documentation measures prescribed by data protection law. Messer's European national subsidiaries and Messer SE & Co. KGaA also communicate their data privacy statements in the respective national language via their websites to facilitate understanding.

Grievance

Critical questions, concerns and complaints are always listened to at Messer, and we ensure that all reported concerns are investigated and resolved. To this end, all stakeholders have various options for reporting, e.g. by email, telephone, letter or online. For more information, please visit:

<u>Compliance Management System messergroup.com</u> or the websites of the Messer subsidiaries.

In the Americas, reporting is addressed in section 11 of the Code of Conduct and section 2 of the Americas Code Supplement, both of which are available at the following link: https://www.messeramericas.com/corporate-responsibility.

Bad Soden, 16.11.2023

Messer SE & Co. KGaA

Management Board



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Helmut Kaschenz



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