

Supplier Code of Conduct of LINDE + WIEMANN Group

1. Preamble

LINDE + WIEMANN is committed to ethically, socially and ecologically responsible corporate governance. We expect the same behavior from all our suppliers. We also expect our employees to observe the principles of ethical, social and ecological conduct and to integrate them into the corporate culture. Furthermore, we strive to continuously optimize our business activities and our products in terms of sustainability and ask our suppliers to contribute to this in the sense of a comprehensive approach. This also includes the supplier's willingness to participate in audits, to make necessary improvements or to pass on this Supplier Code of Conduct to subcontractors.

For future cooperation, the contractual partners agree on the validity of the following regulations for a joint Code of Conduct. This agreement shall apply as the basis for all future deliveries. The contractual partners undertake to comply with the principles and requirements of the Code of Conduct and to endeavor to contractually oblige their subcontractors to comply with the standards and regulations set out in this document. This agreement shall become effective upon signature. A breach of this Code of Conduct may ultimately be grounds and cause for the Company to terminate the business relationship, including any related supply contracts.

This Supplier Code of Conduct is based on national laws and regulations such as the Supply Chain Sourcing Obligations Act (*Lieferkettensorgfaltspflichtgesetz – LkSG*) as well as international conventions such as the United Nations Universal Declaration of Human Rights, the Guidelines on Children's Rights and Business Conduct, the United Nations Guiding Principles on Business and Human Rights, and the international labor standards of the International Labor Organization.

2. Requirements for suppliers

2.1. Social responsibility

2.1.1. Compliance with human rights

LINDE + WIEMANN undertakes to respect internationally recognized human rights and to promote their observance. In all business activities within its own sphere of influence, LINDE + WIEMANN works to ensure that it, its business partners and its suppliers do not commit or participate in human rights violations.

Insofar as potential risks for human rights defenders arise in connection with the value creation processes of products or services, LINDE + WIEMANN opposes any kind of intimidation, threat, defamation, and criminalization of human rights defenders and expects the same from its suppliers.

2.1.2. Exclusion of forced labor

No forced labor, slave labor or labor comparable to forced labor may be used. All work must be voluntary and without threat of punishment. We ensure that neither forced labor nor other forms of modern slavery (servitude and forced labor or human trafficking) are tolerated, which means:

- labor or service which is required of a person under threat of punishment and for which he or she has not made himself or herself available voluntarily (ILO 29), as well as
- all forms of slavery, practices similar to slavery (e.g., demanding excessive fees and withholding documents), servitude, or other forms of domination or oppression (e.g., debt bondage and use of force) in the workplace environment, such as through extreme economic or sexual exploitation or humiliation.

Everyone shall have the opportunity to work at his or her own will and to terminate employment freely with reasonable notice. There shall be no withholding of wages or expenses, charges in the hiring process, or restrictions on the employee's freedom of movement through the withholding of identification documents.

In addition, there shall be no unacceptable treatment of workers, such as psychological hardship, sexual and personal harassment, and humiliation. Security guards shall not be contracted or used if, in the course of their use, persons are treated or injured in an inhumane or degrading manner or if freedom of association is impaired.

We encourage suppliers to work within their own sphere of influence to eliminate modern slavery and forced labor, e.g. through complementary measures (as per ILO Recommendation 203) or cooperation (e.g. through initiatives) and collaboration with non-governmental organizations.

2.1.3. Prohibition of child labor

Child labor may not be used in any phase of production. Suppliers are required to comply with the recommendation from the ILO conventions on the minimum age for the employment of children. According to this, the age should not be less than the age at which compulsory education ends according to the law of the place of employment and in any case not less than 15 years. If children are found at work, the supplier shall document the measures to be taken to remedy the situation and enable the children to attend school. The rights of young workers shall be protected. Under the age of 18 shall not be assigned to work that is harmful to the health, safety or morals of children. Special protective regulations must be observed.

LINDE + WIEMANN complies with the following requirements and expects the same from its suppliers:

- Prohibition of the worst forms of child labor (ILO 182).
- The minimum age for employment complies with the requirements of the national law of the supplier location and is at least 15 years (ILO 138).
- Persons under the age of 18 are minors and therefore in need of protection (ILO 182). They must not perform work which, by its nature or the circumstances in which it is performed, would endanger their safety, health or morals, e.g. overtime or night shifts (ILO 138).

Based on this, the age of employees as well as applicants are checked. Children must not be hindered in their development and education. Thus, their health and safety must be ensured.

We are committed to clearly and openly communicating requirements for the prevention of child labor with our subcontractors. We encourage them to do the same, so that child labor is prevented in all forms.

2.1.4. Fair remuneration, working hours and social benefits

The remuneration for regular working hours and overtime must correspond to the national statutory minimum wage or the minimum standards customary in the industry, whichever is higher. In any case, the remuneration for overtime must exceed the remuneration for regular

hours. Insofar as the remuneration is not sufficient to cover the costs of ordinary living and to build up a minimum level of reserves, the Supplier shall be obliged to increase the remuneration accordingly. Employees shall be provided with all benefits prescribed by law. Deduction of wages as a punitive measure shall not be permitted. The supplier shall ensure that employees receive clear, detailed and regular written information on the composition of their remuneration.

Social benefits must comply with the basic principles regarding statutory social benefits.

2.1.5. Fair working hours

Working hours must comply with applicable laws or industry standards. Overtime is permitted only if it is worked on a voluntary basis and does not exceed 12 hours per week, while employees must be given at least one day off after six consecutive working days. Weekly working hours may not regularly exceed 48 hours.

2.1.6. Freedom of association

LINDE + WIEMANN guarantees freedom of association and effective recognition of the right to collective bargaining. It is ensured, that employees can openly discuss working conditions with the company management without fear of disadvantages. The right of employees to join together, to join a trade union, to appoint a representative and to be elected to such a union is respected.

Therefore, LINDE + WIEMANN expects from its Suppliers the following:

The right of employees to form and join organizations of their choice, and to bargain collectively and to strike shall be respected. In cases where freedom of association and the right to collective bargaining are restricted by law, alternative means of independent and free association of workers for the purpose of collective bargaining shall be provided. Employee representatives shall be protected against discrimination. Employees shall not be discriminated against on the basis of forming, joining or being a member of such an organization. Employee representatives shall be granted free access to the workplaces of their colleagues in order to ensure that they can exercise their rights in a lawful and peaceful manner.

2.1.7. Prohibition of discrimination

LINDE + WIEMANN is committed to maintaining equal opportunities in employment and to refraining from any discrimination.

Discrimination Unequal treatment of employees in any form is prohibited unless it is justified by the requirements of employment. This applies, for example, to discrimination based on gender, race, caste, national, ethnic or social origin, skin color, disability, health status, political conviction, origin, ideology, religion, age, pregnancy or sexual orientation. The personal dignity, privacy and personal rights of each individual are respected.

All appropriate measures to ensure the full development and advancement of women, for the purpose of guaranteeing them the exercise of human rights and fundamental freedoms on a basis of equality with men, are taken. Women are entitled to political, economic and social equality.

2.1.8. Ethical recruitment

Our employees are hired lawfully, in line with the International Labor Standards, and in a fair and transparent manner that respects human rights. In the recruitment process, integrity, transparency, trust and performance are paramount. LINDE + WIEMANN maintains open and

transparent communication with applicants and treats them with respect and honesty. Recruitment is based on unbiased criteria and standardized processes, ensuring equal opportunities for all applicants.

2.1.9. Respect in the workplace

Everyone at LINDE + WIEMANN should always feel valued and respected. So, we expect every one of us avoid saying or doing anything that is humiliating, condescending, offensive or otherwise disrespectful to our colleagues. This is fundamental for our motivation and dedication at work.

Any harsh and inhumane treatment - or the threat of such treatment - including any sexual harassment, sexual abuse, corporal punishment, mental or physical coercion or verbal abuse of employees is unacceptable and will not be tolerated. There is no acceptance of employees being subjected to offensive, abusive or other unwanted behavior at the workplace which violates the personal dignity of the victim or creates an intimidating, hostile or humiliating environment for the victim.

2.1.10. Protection of local communities and indigenous people

LINDE + WIEMANN respects the rights of local communities and indigenous people who may be affected by operations at LINDE + WIEMANN sites and considers the local impacts of its operations. These rights are respected, promoted and protected throughout the supply chain in accordance with the "*United Nations Declaration on the Rights of Indigenous People*". LINDE + WIEMANN avoids harmful impacts on the health, safety and livelihood of local communities and indigenous people through appropriate measures.

LINDE + WIEMANN is committed to not illegally forcing the resettlement of local communities as well as indigenous people and to not participate in land grabbing. Before acquiring land, forest or water, LINDE + WIEMANN must obtain the free, prior and informed consent of existing land users and ensure adequate compensation. In addition, LINDE + WIEMANN complies with the principles of free, prior and informed consent of indigenous people in its activities in accordance with ILO Convention No. 169.

2.1.11. Health protection, safety in the workplace

As an employer, LINDE + WIEMANN ensures safety and health protection in the workplace at least within the framework of the applicable national regulations and supports continuous further development to improve the working environment.

The supplier is responsible for a safe and healthy working environment. By setting up and applying appropriate occupational safety systems, necessary precautionary measures are taken against accidents and damage to health that may arise in connection with the activity. Excessive physical or mental fatigue shall be prevented by appropriate measures. In addition, employees are regularly informed and trained about applicable health and safety standards and measures. Employees shall be provided with access to drinking water in sufficient quantities and access to clean sanitary facilities.

2.2. Ecological responsibility

2.2.1. Environmental responsibility

LINDE + WIEMANN proceeds according to the precautionary principle with regard to environmental issues. Initiatives are taken to promote greater environmental responsibility and the development and dissemination of environmentally friendly technologies is encouraged.

LINDE + WIEMANN complies with all national and international environmental standards and laws applicable to the site of operation. This involves considering the prohibition of unlawful eviction and the prohibition of unlawful deprivation of land, forests and waters when acquiring, building on, or otherwise using land, forests and waters whose use secures a person's livelihood.

In addition, LINDE + WIEMANN pays attention to the preservation of soil, air and water quality, as well as the minimization of emissions, pollutants and polluting wastewater, and the proper disposal of waste.

LINDE + WIEMANN contributes to the preservation of biological diversity by avoiding, as far as possible, impairments to nature and habitats for animal and plant species caused by noise, pollution, land use and deforestation.

2.2.2. Decarbonization

LINDE + WIEMANN takes measures to reduce its direct and indirect CO₂e emissions (including its upstream value chain). These include, for example, the use of green electricity and renewable energies.

2.2.3. Environmentally friendly production

Optimum environmental protection must be ensured in all phases of production. This includes a proactive approach to avoid or minimize the consequences of accidents that can have a negative impact on the environment. Particular importance is attached to the application and further development of energy- and water-saving technologies - characterized by the use of emission reduction, reuse and recycling strategies.

2.2.4. Environment friendly products

All products manufactured along the supply chain must meet the environmental protection standards of their market segment. This includes the complete product life cycle and all materials used. Chemicals and other substances that may pose a hazard if released into the environment must be identified. Hazardous substance management must be established for them so that they can be safely handled, transported, stored, recycled or reused, and disposed of through appropriate procedures.

2.2.5. Product safety and quality

All products and services must meet the contractually specified criteria for quality and active and passive safety upon delivery and must be used safely for their intended purpose.

2.2.6. Preservation of natural resources

The supplier shall not, in violation of legitimate rights, deprive land, forests or waters, the use of which secures the livelihood of persons. He shall refrain from harmful soil changes, water and air pollution, noise emissions as well as excessive water consumption if this harms the health of persons, significantly impairs the natural basis for the production of food or prevents the access of persons to safe drinking water or sanitary facilities.

2.2.7. Animal welfare

LINDE + WIEMANN does not endanger animal welfare in its business activities. No animal products are used, processed or similar. Animal experiments are not used.

Thus, the nationally and internationally applicable regulations on animal welfare and animal testing, such as the German Animal Welfare Act or the Directive 2010/63 of the European Union (so-called Laboratory Animal Directive) are complied with.

2.3. Ethical business conduct

2.3.1. Compliance with the law

The highest level of integrity is expected in all business activities and relationships. Suppliers are requested to refrain from any form of fraud or embezzlement, insolvency offences, corruption, granting of advantages, bribery or venality and to pursue a zero-tolerance policy here. The supplier is obliged to comply with all laws and regulations applicable to him as well as to the business relationship with LINDE + WIEMANN. Procedures for monitoring and enforcing standards shall be applied to ensure compliance with anti-corruption laws.

2.3.2. Fair competition

Standards of fair business, fair advertising and fair competition shall be observed. In addition, applicable antitrust laws must be applied, which specifically prohibit collusion and other activities that influence prices or conditions when dealing with competitors. Furthermore, these regulations prohibit agreements between customers and suppliers aimed at restricting customers' freedom to determine their prices and other conditions autonomously when reselling.

2.3.3. Avoiding conflicts of interest

Suppliers are required to make decisions in their dealings with business partners exclusively on a factual basis and not to allow themselves to be influenced by personal and their own financial interests.

2.3.4. Protection of trade secrets

Suppliers are obliged to treat all commercial and technical details that are not in the public domain and that become known to them through the business relationship as business secrets.

2.3.5. Corruption and bribery

No employee may demand, be promised or accept gifts or other benefits from persons or companies who seek or maintain a business relationship with LINDE + WIEMANN.

This does not apply to the acceptance of customary occasional gifts of small value.

2.3.6. Export Controls and Economic Sanctions

Governments and international organizations may impose temporary restrictions, such as embargoes or economic sanctions, affecting certain business transactions applicable to countries or individuals. LINDE + WIEMANN respects international regulations and does not engage in transactions or business involving goods or technology affected by restrictions.

2.3.7. Financial Responsibility

At LINDE + WIEMANN, key business processes are properly documented and relevant financial information is recorded to faithfully reflect business operations with complete reports.

Employees who record or transmit accounting or financial data, calculate and transmit indicators, or manage and disseminate other types of information as part of their job must ensure that such data, indicators and information are accurate, reliable and true.

2.3.8. Use of private and public security forces

LINDE + WIEMANN does not engage private or public security forces if, in the use of such security forces.

- the prohibition of torture and cruel, inhuman or degrading treatment is disregarded,
- life or limb is violated, or
- freedom of association and freedom of association are impaired.

2.3.9. Whistleblowing and protection against retaliation

In case of doubt about compliance with the above obligations and to avoid improper activities, the employee must contact a direct supervisor/manager or, if there are justifiable circumstances, the Compliance Officer(s) responsible for the company.

LINDE + WIEMANN assures all employees who file a complaint report will be protected from threats, harassment or other adverse actions within the company. Whistleblowers do not have to fear dismissal.

2.3.10. Confidentiality and data protection

LINDE + WIEMANN undertakes to protect personal data and, if necessary, to take measures to protect it. Applicable data protection laws must be observed when collecting, storing, using, processing or passing on personal data. A detailed description can be found in the LINDE + WIEMANN Data Protection Policy.

LINDE + WIEMANN employees who communicate with company stakeholders about financial and non-financial information as part of their job are required to do so openly and in accordance with applicable laws and regulations.

The supplier undertakes to meet the reasonable expectations of its client, suppliers, customers, consumers and employees with regard to the protection of private information. The Supplier shall comply with data protection and information security laws and governmental regulations when collecting, storing, processing, transmitting and disclosing personal information.

2.3.11. Intellectual Property

Intellectual property rights shall be respected; technology and know-how transfers shall be made in a manner that protects intellectual property rights and customer information.

2.3.12. Integrity, bribery and taking advantage

The highest standards of integrity shall be applied in all business activities. The supplier shall have a zero tolerance policy in prohibiting all forms of bribery, corruption, extortion and embezzlement. Procedures for monitoring and enforcing standards shall be in place to ensure compliance with anti-corruption laws.

3. Implementation of requirements by supplier

We expect our suppliers to identify risks within supply chains and to take appropriate measures. In the event of suspected violations and to safeguard supply chains with increased risks, the supplier will inform the company promptly and, if necessary, regularly about the identified violations and risks as well as the measures taken. The company will verify compliance with the standards and regulations listed in this document using a self-assessment questionnaire and risk-based audits at supplier production sites. The Supplier agrees that the Company may conduct such audits once a year or for specific reasons to verify compliance with the Code at the Supplier's production sites during normal business hours after reasonable advance notice by persons appointed by the Company. The Supplier may object to individual audit measures if these would violate mandatory data protection regulations. Should a violation of the regulations of this Code of Conduct be identified, the Customer shall notify the Supplier thereof in writing without undue delay within one month and shall grant the Supplier a reasonable grace period to bring its conduct into compliance with these regulations. If it is not possible to remedy the situation in the foreseeable future, the Supplier shall notify the

Company of this without delay and, together with the Company, draw up a concept with a timetable for ending or minimizing the violation. If such a violation culpably occurred the grace period expires fruitlessly or the implementation of the measures contained in the concept after the expiration of the schedule does not provide a remedy and a continuation of the contract until the ordinary termination makes unreasonable for the Customer no milder means are available, the Customer may terminate the contract the business relationship and terminate all contracts after the fruitless expiration of the deadline set, if he has threatened to do so when setting the grace period. A statutory right to extraordinary termination without setting a grace period, in particular in the case of violations that are to be considered very serious, shall remain unaffected, as shall the right to claim damages.

4. Acknowledgement and consent of supplier

By signing this document, the supplier undertakes to act responsibly and to comply with the principles/requirements listed. The supplier undertakes to communicate the contents of this code to employees, agents and subcontractors in a manner that is comprehensible to them and to take all necessary precautions for the implementation of the requirements.