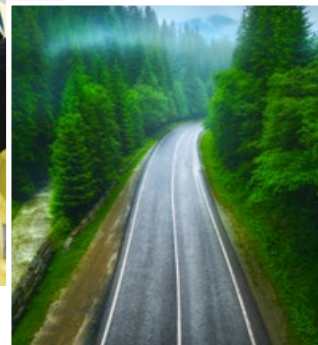


DECLARATION OF PRINCIPLES

on respect for **human rights**
and related **environmental standards**





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Our motto "Respect for the future means awareness of change" forms the cornerstone of our endeavors. We focus on sustainability because it means creating long-term value for customers, employees, investors, business partners and society as a whole. This sustainability strategy is firmly anchored in our core business, with respect for human rights being an essential component of responsible corporate governance. Our aim is to ensure that human rights are

"Respect for the future means awareness of change"

respected in all our Group companies and by our partners and suppliers. This statement reflects our deep understanding of the importance of sustainable business practices and our responsibility to the people and communities impacted by our supply chains. Our commitment to implementing the law on corporate due diligence in supply chains ("Lieferkettensorgfaltspflichtengesetz"; LkSG for short) emphasizes our aim to not only comply with legal requirements, but also to assume comprehensive social and environmental responsibility. This declaration of principles forms the basis for transparent and ethical business practices and emphasizes our commitment to respecting human rights, protect-



ing the environment and promoting social standards throughout our supply chain. We endeavor to manufacture only products that are produced without violating human rights. The following declaration of prin-

ciples for social responsibility and human rights emphasizes our strong and binding commitment. It reaffirms our commitment to respecting human rights in accordance with the International Bill of Human Rights,

FOREWORD

the International Labor Organization's Declaration on Fundamental Principles and Rights at Work and the United Nations Guiding Principles on Business and Human Rights.

This declaration specifies our code of conduct with regard to human rights and good working conditions. Our clear commitment to respecting human rights forms the basis, but equally important is the implementation of effective procedures and measures to actively protect human rights.

We are firmly convinced that our long-term success is only possible if we consistently fulfil our corporate responsibility to respect human rights locally and globally. This declaration of principles marks a significant step in this direction. Each and every one of us is called upon to put this declaration

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into practice and lead our company on a sustainable path into the future. We are convinced that the success of a company is not only measured by financial indicators, but also by its contribution to a fairer and more sustainable world. This declaration of principles is a step in this direction - a commitment to responsible behavior that should be supported by each and every one of us and anchored in our daily work.



COMMITMENT TO HUMAN RIGHTS IN THE BUSINESS AREA AND IN THE SUPPLY CHAIN



LINDE + WIEMANN is committed to ethically, socially and ecologically responsible corporate management. We expect the same behavior from all our suppliers. We also expect our employees to observe the principles of ethical, social and ecological behavior and to integrate them into our corporate culture. We also 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 holistic approach.

In all business activities within its sphere of influence, LINDE + WIEMANN endeavors to ensure that it, its business partners and its suppliers do not commit or participate in any human rights violations. Our expectations of our suppliers are anchored in the Supplier Code of Conduct, and it is our aspiration that these are adhered to. A breach of our Code of Conduct may ultimately be reason and cause for the company to terminate the business relationship, including all

associated supply contracts. The Code of Conduct is based on national laws and regulations such as the Supply Chain Due Diligence Act (LkSG) and international conventions such as the United Nations Universal Declaration of Human Rights, the Guidelines on the Rights of the Child and Business Conduct, the United Nations Guiding Principles on Business and Human Rights and the International Labor Standards of the International Labor Organization.

COMMITMENT TO HUMAN RIGHTS IN THE BUSINESS AREA AND IN THE SUPPLY CHAIN

Sustainable management requires a holistic view of the supply chain. We therefore not only set strict standards for our own actions, but also demand ecological and social standards from our suppliers and business partners. Existing suppliers are involved on the basis of our contracts and the Supplier Code of Conduct in order to work together on improvements. We integrate new suppliers directly through our tender documents and oblige them to comply with human rights and environmental standards, which they in turn should demand from their own suppliers and business partners. We are continuously committed to optimizing our processes, measures, and activities.



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In a risk analysis, we examine human rights and environmental risks that may arise during our business activities. We investigate any indications of human rights violations and focus our human rights due diligence processes proactively and preventively on the greatest risks identified. Such risks

can either be directly linked to our business activities at our locations or indirectly in our global supply chain. We require existing and new suppliers and other business partners to address identified risks appropriately and to pass this expectation on to their own suppliers and business partners.

Respect for human rights and the creation of good working conditions are central to LINDE + WIEMANN's values, and compliance with them is an indispensable part of our principles of action. The following human rights, environmental standards and working conditions, which have been identified as essential for our business activities, are anchored in our Code of Conduct and should also be emphasized in this policy statement.

PROHIBITION OF CHILD LABOR

LINDE + WIEMANN strictly rejects child labor. Child labor must not be used at any stage of production. Suppliers are also required to comply with the recommendation of the ILO conventions on the minimum age for the employment of children and to act accordingly. This applies in particular to the worst forms of child labor, such

as hazardous, slavery-like or immoral activities. On this basis, we check the age of employees and applicants. The rights of young workers must be protected and children under the age of 18 must not be used for work that is harmful to the health, safety or morals of children. Special protection regulations must be observed.

EXCLUSION OF FORCED LABOR

LINDE + WIEMANN may not use forced labor, slave labor or comparable work. All labor must be voluntary and without threat of punishment. We ensure that neither forced labor nor other forms of mod-

ern slavery (servitude and forced labor or human trafficking) are tolerated. Everyone must have the opportunity to work at their own discretion and to freely terminate their employment relationship with a reason-

able period of notice. No wages or expenses may be withheld, no fees may be charged during the recruitment process and the employee's freedom of movement may not be restricted by the withholding of identity documents. Furthermore, there must be no unacceptable treatment of workers, such as psychological hardship, sexual and personal harassment and humiliation. Security personnel must not be commissioned or used if they are treated or injured in an inhumane or degrading manner or if their freedom of association is impaired.



FAIR PAY, FAIR WORKING HOURS AND SOCIAL BENEFITS

LINDE + WIEMANN offers competitive and performance-related remuneration. The remuneration for regular working hours and overtime corresponds at least to the national statutory minimum wage or the minimum standards customary in the industry, whichever is higher. If the remuneration is not sufficient to cover the costs of normal living expenses and to build up a minimum level of reserves, our suppliers are obliged to increase the remuneration accordingly. Employees must be granted all legally prescribed benefits. Deductions from wages as punitive measures are not permitted.

We prioritize work-life balance and work to ensure that working hours are at least in line with applicable laws or industry standards across the entire supply chain. Overtime is only permitted if it is voluntary and does not exceed 12 hours per week, while employees must be

granted at least one day off after six consecutive working days. The weekly working time may not regularly exceed 48 hours.

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



FREEDOM OF ASSOCIATION AND THE RIGHT TO COLLECTIVE BARGAINING

LINDE + WIEMANN guarantees freedom of association and the effective recognition of the right to collective bargaining. It is ensured that employees can openly discuss working conditions with the company management without having to fear any disadvantages. The right of employees to organize, join a trade union, appoint a representative and be elected to such a union is respected. We expect the same from our suppliers and call on them to grant their employees these rights as well.

PROTECTION AGAINST DISCRIMINATION

LINDE + WIEMANN undertakes to maintain equal opportunities in employment and to refrain from any form of discrimination.

Discrimination and unequal treatment of employees in any form is not permitted unless it is justified by the requirements of employment.

Throughout our supply chain, we are committed to ensuring that no one is disadvantaged, favoured or harassed on the basis of gender, race, caste, national, ethnic or social origin, skin color, disability, health status, political conviction, origin, ideology, religion, age, pregnancy, sexual orientation or any other characteristics protected by local laws. The personal dignity, privacy and personal rights of each individual are respected.

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

*The personal dignity,
privacy and personal
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RIGHT TO HEALTH AND SAFETY AT WORK

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

accidents and damage to health that may arise in connection with the work are taken by setting up and applying appropriate occupational safety systems. Suitable measures are taken to prevent excessive physical or mental fatigue. In addition, employees are regularly informed and trained on applicable health and safety standards and measures. Employees are given access to sufficient quantities of drinking water and access to clean sanitary facilities.

*LINDE + WIEMANN
ensures health
and safety in the
workplace*

DEPLOYMENT OF SECURITY FORCES

LINDE + WIEMANN does not deploy private or public security forces if the use of such security forces violates the prohibition of torture and cruel, inhuman or degrading treatment, if life and limb are violated or if freedom of association and freedom of assembly are impaired. We do not tolerate any unlawful behavior on the part of security personnel towards employees or third parties.

RIGHTS OF LOCAL COMMUNITIES AND INDIGENOUS PEOPLES

LINDE + WIEMANN respects the rights of local communities and indigenous peoples and takes into account the local impact of its activities. These rights are respected, promoted and protected throughout the supply chain in accordance with the United Nations Declaration on the Rights of Indigenous Peoples. LINDE + WIEMANN takes appropriate measures to avoid harmful impacts on the health, safety and livelihoods of local communities and indigenous peoples.

LINDE + WIEMANN undertakes not to illegally force the resettlement of local communities and indigenous peoples and not to participate in land grabbing. Before acquiring land, forest or water, LINDE + WIEMANN must obtain the free, prior and informed consent of the previous land users and ensure appropriate compensation. In addition, LINDE + WIEMANN observes the principles of free, prior and informed consent of indigenous peoples in accordance with the ILO Convention in its activities.

PROTECTION OF PERSONAL DATA

We respect the privacy of our customers and employees and protect the confidential information and data of employees, customers and all stakeholders with whom we are in business contact. The protection of privacy and confidential data is firmly anchored in our internal guidelines. Confidential personal information about individuals is only used or passed on if this is permitted by law or with the consent of the person concerned. We will comply with all applicable legal and regulatory obligations as well as collective agreements and employment contracts and keep data secure while ensuring that we are able to access, use and disclose information when necessary for legitimate business purposes. The trust of our employees and customers is very important, so we take our obligations under the relevant data protection



laws in all countries in which we operate very seriously. We consider all information relating to our business to be an asset that, like other important assets, has value and must be adequately protected. Data must be stored and disposed of appropriately and securely.

RESPONSIBILITY FOR THE ENVIRONMENT

LINDE + WIEMANN acts in accordance with the precautionary principle with regard to environmental issues. Initiatives are taken for more environmental responsibility and the development and dissemination of environmentally friendly technologies are promoted.

We comply with all national and international environmental standards and laws that apply to the respective location. This includes observing the prohibition of unlawful eviction and the prohibition of unlawful taking of land, forests and waters when acquiring, building on or otherwise utilizing land, forests and waters whose use secures a person's livelihood. In addition, we pay attention to the preservation of soil, air and water quality as well as the minimization of emissions, pollutants and harmful wastewater and the proper disposal of waste. We contribute to the preservation of biodiver-



LINDE + WIEMANN acts in accordance with the precautionary principle with regard to environmental issues.

sity by minimizing damage to nature and the habitats of animal and plant species caused by noise, pollution, land use and deforestation. All products manufactured along the supply chain must fulfil the environmental

protection standards of their market segment. This includes the entire product life cycle and all materials used. Chemicals and other substances that could potentially pose a risk to the environment are safely

handled, transported, stored, recycled, reused or disposed of using suitable processes as part of a comprehensive hazardous substance management program.

The scope of the corporate duty of care extends across the LINDE + WIEMANN Group's own business operations, including all Group companies over which we as LINDE + WIEMANN SE & Co. KG have a decisive influence, as well as employees and business partners along our entire supply chain. This also includes other groups that are directly or indirectly affected by the activities of the LINDE + WIEMANN Group.



OUR APPROACH TO IMPLEMENTING HUMAN RIGHTS AND ENVIRONMENTAL DUE DILIGENCE OBLIGATIONS

Respect for human and environmental rights is an integral part of LINDE + WIEMANN's corporate culture and is in line with our shared values. Our employees undertake to comply with the LINDE + WIEMANN Code of Conduct and to base their professional behavior on the principles set out therein and on this Declaration of Principles on Respect for Human Rights. This declaration reaffirms our commitment to human rights and sets out how we implement and promote human rights, environmental rights and the ILO core labor standards in our business activities worldwide. Global compliance with these fundamental principles and rights is a top priority for us.

Various groups in our global supply chains can potentially be affected by human rights and environmental risks.

These include our own employees, including temporary workers and trainees, as well as employees of our business partners and joint venture partners. This also applies to people working in our direct and indirect supply chain and those indirectly linked to the supply chain, such as members of local communities and indigenous peoples.

We continuously review the implementation of our due diligence obligations and the group of people who could be exposed to an increased risk of human rights violations. In doing so, we also focus on changing framework conditions, the nature and scope of our business activities and findings from the processing of reports. Based on this information, we continuously improve our human rights and environmental due diligence processes, both within

LINDE + WIEMANN and in relation to our suppliers and business partners. If national law prevents the implementation of individual principles of this declaration of principles, we endeavor to nevertheless give the highest priority to human rights and environmental rights within the existing legal framework. In order to fulfil our duty of care, we analyze the potential and actual impact of our business activities on people and the environment. In an established risk management process, we identify and prioritize relevant risks and those potentially affected by our business activities in direct and indirect business relationships. This process also integrates extensive external information in order to take appropriate account of criticism from society and reported incidents.

As part of our risk management system, human rights and environmental due diligence obligations are recorded and their consistent implementation ensured. Annual and ad hoc risk analyses in our own business area and in our supply chain form the basis for preventive and remedial measures. An integral part of this is a freely accessible whistleblowing platform for all employees, business partners and third parties, as well as annual and ad hoc reports to the company management. Human rights and environmental risk management defines principles, processes, responsibilities, measures and control and communication mechanisms, with key



elements such as risk analyses being carried out centrally. In order to identify risks and continuously evaluate our measures, we are committed to an ongoing dialogue with people who could potentially be affected

by the negative human rights and environmental impacts of our business activities and along our supply chain. Responsibility for human rights and environmental due diligence is anchored in various areas at

LINDE + WIEMANN. The ultimate responsibility for compliance with these obligations lies with the company management, which is supported by a human rights officer. Implementation is carried out by a project group

coordinated by the Compliance department, while responsibility for operational implementation lies with the respective LINDE + WIEMANN departments responsible for the location and subject matter. We view human rights due diligence as a continuous process and regularly review it for optimization potential. The procedure and the fulfilment of our due diligence obligations are continuously documented internally. Human rights and environmental protection are important components of our sustainable supply chains. We communicate this in our sustainability report. The declaration of principles is reviewed annually and amended where necessary.



RISK ANALYSIS

Our corporate due diligence obligations are based on a risk analysis that analyses the human rights and environmental risks of our business activities on an annual and needs-oriented basis. An update is carried out immediately in the event of changes in business activities or substantiated information.

With the help of digitalized risk data, analysis processes and the involvement of stakeholders, including representatives of affected groups, we identify and assess risks as follows:



RISK IDENTIFICATION

Systematic data collection is carried out using external data sources to identify human rights and environmental risks. The results of measures and grievance mechanisms are continuously incorporated into risk identification.



RISK ASSESSMENT

The data collected is analyzed and weighted according to regulatory appropriateness criteria. For identified risks, detailed analyses are performed using control measures such as questionnaires or audits.



PRIORITIZATION OF RISKS

The risks identified are prioritized according to severity and responsibility, with the ability to influence and contribution to causation serving as criteria. The resulting findings are incorporated into our business decisions, such as the selection of suppliers and business partners. The results obtained also serve as a basis for adapting internal guidelines, processes and training courses where necessary.

As part of our responsibility for human rights and environmental protection, we take targeted measures using a risk-based approach. We derive these measures from the results of our risk analysis and prioritize them accordingly. Our primary goal is to protect people and avoid or minimize adverse effects on human rights and the environment. To ensure consistent implementation, we establish standardized processes and have developed various measures that are implemented regularly and in line with requirements.



CONTROL MEASURES

Control measures serve to thoroughly analyze risks and indications of possible legal violations. We use questionnaires for this purpose in the case of a defined risk threshold in our own business area, as well as for direct and indirect suppliers. These enable topic-specific enquiries based on potentially identified risks. The answers are checked primarily by LINDE + WIEMANN's own specialist departments, which also draw on industry information. Our control mechanisms are customized in consultation with relevant stakeholders and form the basis for decisions on preventive and remedial measures. LINDE + WIEMANN defines an escalation process for its own business unit and the supply chain for both mandatory preventive and corrective measures. This comes into force if preventive or corrective measures are not implemented as agreed.

PREVENTIVE MEASURES

Preventive measures differentiate between voluntary and mandatory measures in the company's own business area and at direct or indirect suppliers. They are categorized according to the risk classification of the location or supplier. The broad spectrum of measures is aimed at improving the local risk situation for people and the environment. Employees are sensitized to human rights and environmental due diligence obligations through regular, compre-

hensive training within the company. The development of training and communication concepts and the risk-based introduction to other business partners are ongoing processes.



The broad spectrum of measures is aimed at improving the local risk situation for people and the environment.

REMEDIAL MEASURES

When taking remedial action, we differentiate between violations in our own business area and at direct or indirect suppliers. In our supply chain, particularly with indirect suppliers, we will take active action if we have substantiated knowledge of violations. If there are reasonable grounds for suspicion, we will carry out risk analyses on an ad hoc basis. If it is determined that human and/or environmental rights have been violated or an imminent violation is imminent, we will immediately initiate corrective measures. The behavior of our employees that could lead to violations is combated and sanctioned. Our business partners are and will be contractually obliged to co-operate appropriately in the implementation of the measures. Depending on the extent of the infringement, we reserve the right to demand that our business partners take immediate remedial action, take legal action or, in extreme cases, terminate the business relationship.



On an annual basis and as required, we will review whether our due diligence process to prevent or minimize negative impacts on human rights and the environment is effective in accordance with the specified standards. This includes annual enquiries in all Group companies and may also entail audits. We follow up on any indications of human rights

violations and evaluate the effectiveness of our training measures in this area. We use suitable indicators to document and evaluate the progress of our due diligence process. We review the effectiveness of our measures in the supply chain on the basis of continuous human rights risk analyses. To validate effectiveness, we conduct risk-based reviews of environmen-

tal and social standards. We use risk tools and assessment procedures such as document reviews, on-site inspections and employee surveys in our own business area, at direct suppliers and business partners. Where possible, we involve potentially affected parties or their representatives and ensure that rights holders are consulted during the audits.

COMPLAINTS SYSTEM

A key component of our risk management system is a comprehensive complaints system in which employees, business partners and external third parties can anonymously report potential misconduct and risks to human rights and the environment. We are convinced that we can only effectively prevent risks and violations and take effective remedial action if we integrate and ensure independent grievance management.

As part of our due diligence process, we have established various channels for receiving information and complaints. The **LINDE + WIEMANN whistleblower platform** forms the centerpiece of this. This standardized, web-based system is available free of charge around the clock. Com-

plaints can also be submitted to the Compliance department by post, internal mail or email. Employees also have the option of contacting managers, trade unions or works councils. We systematically follow up all reports and well-founded suspicions of human rights or environmental violations. In order to minimize potential risks for whistleblowers who could be threatened or suppressed, we guarantee anonymity and confidentiality to prevent reprisals. The information received is not only used for immediate remedial action, but also for the continuous improvement of our human rights and environmental due diligence processes. The effectiveness of our whistleblower system is reviewed annually and as required.

REPORTING



Our striving for transparency, responsibility and continuous improvement is reflected comprehensively in our reporting. In our **sustainability report**, we provide detailed information on our voluntary commitments in the areas of human rights and environmental protection as well as on the established due diligence processes and their effectiveness. In addition, we comply with legal requirements and submit an annual report to the German Federal Office

of Economics and Export Control, which covers the main human rights and environmental risks that we have identified and the impact of our business activities within our supply chain.

This report is published on our website and provides insights into possible preventive and remedial measures, their evaluation in terms of effectiveness and the findings derived for the continuous improvement of our due diligence processes.



Zum Nachhaltigkeitsbericht

In view of the ongoing changes and challenges in the area of respect for human and environmental rights for companies, we will continuously review our position on human rights and ensure that it is both up-to-date and effective. Significant changes in LINDE + WIEMANN's immediate environment may be included in the review and internal processes adapted accordingly.

This declaration of principles comes into force on 1 January 2024 and has no retroactive effect. No rights of individuals or third parties can be derived



from it. This policy statement will be reviewed annually and as required and updated immediately if new or expanded risks are identified.

CONTACT

If you have any questions or comments about this policy statement or other human rights-related issues, please email compliance@linde-wiemann.com.

Complaints or reports of non-compliance with this policy statement can be directed to compliance@linde-wiemann.com or to the whistleblowing platform mentioned in the Complaints System section.