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MESSER
Gases for Life

Group Regulatory & Compliance

Global Incident Reporting Policy



Policy

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1. Purpose, Objective, and Target Group

1.1. Purpose and Objective

Messer's success depends on the relationship between the Messer companies and their employees based on fairness, solidarity and trust. All employees are expected to comply with applicable laws and internal rules, including the Messer Code of Conduct, when acting on behalf of Messer.

Violation of laws or internal rules may harm Messer and its employees and must therefore be prevented, identified and stopped promptly. Messer's employees as well as business partners (e.g. suppliers, customers and cooperation partners) must also be able to report suspected violations or misconduct, without fearing retaliation when reporting in good faith.

This Policy describes how violations and misconduct can be reported and how such reports are handled.

To the extent that applicable law imposes stricter requirements than this Policy, those stricter requirements shall apply. Employees must comply with this Policy to the extent legally permissible.

1.2. Target Group

This Policy applies to all managing directors, managers, and employees of Messer SE & Co. KGaA and of all Messer companies (all together "**Messer**"). Stricter standards can be defined, e.g., due to local regulations. Any exemption from these standards requires the consent of Group Regulatory & Compliance.

2. Reporting channels for rule violations

Employees and business partners can use the following reporting channels to report suspected rule violations or misconduct.

Reporting channels for employees include:

- The responsible Local Compliance Officer and/or Area Compliance Officer,
- The EthicsPoint/Integrity Line reachable over the website messer.ethicspoint.com in writing or over the free hotline mentioned on the website,
- Group Regulatory & Compliance or the Chief Compliance Officer for instance by email (compliance@messergroup.com).

Reporting channels for business partners are:

- The business partners' direct contact persons at Messer, unless the report relates to them, in which case the direct contact person must inform the Local Compliance Officer, or Group Regulatory & Compliance,
- The EthicsPoint reachable over the website messer.ethicspoint.com in writing or over the free hotline mentioned on the website,
- Group Regulatory & Compliance or the Chief Compliance Officer by e-mail (compliance@messergroup.com).

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If not otherwise stipulated in a local policy or required by law, the "internal reporting office" (*Meldestelle*) within the meaning of the "Act for the Better Protection of Incident Reporters" (*Hinweisgeberschutzgesetz*) or similar acts under local law, shall only be the EthicsPoint (messer.ethicspoint.com).

If an Incident Report is addressed to a Messer employee outside the compliance functions, the Messer employee must inform the Local Compliance Officer, or Group Regulatory & Compliance.

3. Less serious Misconduct

Although Messer expects employees to report any violations they deem serious enough to one of the channels set forth in section 2 of this policy, it is often more efficient for employees to report less serious misconduct, such as small errors made in the course of work activities or less serious disregard of internal policies and department instructions, to the employee's direct manager and/or disciplinary supervisor or to the appropriate enabling function

If the reporting employee believes that the matter will not be properly investigated or fears retaliation, they may also use EthicsPoint and/or any other reporting channel described in section 2 for their report.

4. Incident Reporter, Submission and Exclusion of Reports

An **Incident Reporter** under this Policy is any person who is aware of suspected rule violations or misconduct and reports such concerns through the channels described in section 2 or 3.

Messer employees are generally obliged to cooperate in the clarification of potential rule violations or misconduct (see also section 6).

Reports should contain, where possible, a clear description of the relevant facts, the persons involved, and any supporting documentation available. Accurate and complete information helps ensure an effective and fair investigation. Reports should therefore generally be submitted with the Incident Reporter's name to allow follow-up questions where necessary.

However, if an Incident Reporter requests confidentiality, their identity will be protected to the extent reasonably possible, in accordance with applicable law.

Anonymous reports may be submitted where permitted by applicable law. Depending on local legal requirements, anonymous reports may not always be processed or may be subject to limitations. The anonymous reporter, however, is still encouraged to leave an email address when prompted (even one created solely for purposes of making the report) so that they will be alerted if investigators have follow-up questions. If an anonymous reporter chooses not to leave an email address, they are encouraged to periodically log back into the EthicsPoint to check for follow-up questions from investigators.

Reports concerning an employee's private and personal matters are outside the scope of this Policy, unless they are related to professional conduct.

5. Investigation Process

Following the appropriate reporting channel described above, Incident Reports are initially reviewed to determine if they (1) are nonfrivolous and (2) implicate legitimate ethical or compliance concerns under this Policy. If so, the responsible Compliance Officer will initiate an

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internal investigation. Details on the internal investigation process are stipulated in the Internal Investigation Guidelines.

Internal investigations must be conducted in a neutral and fair manner and in compliance with applicable laws, including labor and data protection laws. The following principles apply to internal investigations:

- **Confidentiality:** The Incident Reporter will be protected in accordance with applicable law and, to the extent possible, their report will be treated as confidential, and, where applicable, as anonymous.
- **No retaliation**: Incident Reporters acting in good faith will be protected from retaliation.
- **No Conflicts of Interest**: Persons who are the subject of a report will generally not be involved in the investigation to avoid conflicts of interest.
- **Protection** of affected persons: The rights of all persons involved, including affected by the report, are to be protected.

6. Employee Duty to Cooperate

Employees are generally obligated to support internal investigations as part of their employment duties. This includes providing requested business documents and complete and truthful information, unless restricted by applicable law.

Any interference with an internal investigation, including influencing witnesses or coordinating statements, constitutes a serious breach of employment obligations and may result in disciplinary action.

7. Protection of Incident Reporters and Supporters

Messer protects Incident Reporters acting in good faith and is committed to ensuring objective and fair treatment of all reporters.

The identity of an Incident Reporter and any information that could reveal their identity will be treated confidentially and disclosed only to the extent necessary and proportionate to Messer's need to investigate and/or address the situation reported, and in accordance with the applicable law.

Any form of retaliation or threat of retaliation against persons who report concerns in good faith, or who support such reports, is prohibited and may result in disciplinary action.

Incident Reporters who believe they have experienced retaliation should contact the Chief Compliance Officer or use any other reporting channel.

8. Misuse of the Incident Reporting Channel

Reports made knowingly false or in bad faith may result in disciplinary or legal consequences.

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9. Protection of Persons Accused of Rule Violations

Before any final finding of misconduct or a rule violation covered by this Policy, persons who are the subject of a report should be informed of the allegations and given the opportunity to respond, unless this could compromise the investigation, promote improper retaliation, or is otherwise not permitted by law. If a report is found to be frivolous or unsubstantiated after investigation, the responsible Compliance Officer may decide not to inform the person concerned about the allegation.

Messer protects the personal rights, dignity, and reputation of all employees involved in a report or investigation. Information relating to a report will be shared only with persons who need access for the purpose of investigating and resolving the matter.

10. Retention Periods/Data Protection

Personal data collected under this Policy will be stored and deleted in accordance with the applicable legal requirements and internal records retention policies.

Personal data related to the reports and investigations will be collected, processed, stored and shared only to the extent necessary and permitted by applicable law.

11. Additional applicable Guidelines and Policies / Relevant further Documents

In addition to this Policy, all Messer Compliance Management System documents shall apply. In particular:

- Governance Guidelines, and
- Global Compliance Policy.

12. Classification of the Policy

Classification	Target Group	Status	Type
Public	All Employees and external stakeholders	Active	Policy

13. Change History

Date	Version	Author	Description
09/18/2026	2.0	Group Regulatory & Compliance	Creation of the document

-- Signature page follows --

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Bad Soden 18.09.2026

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