

Declaration of Principles

Human Rights and Working
Conditions at Messer



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Preface

Messer's mission statement enshrines customer focus and employee orientation, entrepreneurship, responsibility, as well as 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), and a participant in the United Nations Global Compact (UNGC), 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 Compact
- The Labor standards of the International Labor Organization (ILO)
- The International Bill of Human Rights (UN)

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.

1. 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.

2. Non-discrimination and promoting a culture of trust and respect

Discrimination is not tolerated by Messer. Individuals should be treated with respect regardless of gender, social or ethnic origin, nationality, religion or belief, disability, age, sexual orientation, or other relevant forms of discrimination. We resolutely oppose discrimination, preferential treatment, harassment, exclusion and all other violations of the dignity and respect of people in their workplace.

By welcoming a wide range of perspectives, experiences, and ideas, Messer continues to nurture a work-

place of trust and respect and an employee-oriented culture, where individuals feel seen, heard and valued. This inclusive culture supports innovation, people development and collaboration, providing everyone with opportunities to thrive and achieve better business outcomes.



3. 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.

4. Employee development and training

Messer values its employees and is engaged in building an environment that provides individuals with oppor-

tunities to thrive and continuously develop. We offer training programs to develop our people, focusing on improving their qualifications, supporting their professional development, and helping them upskill so they can grow personally and deliver the best solutions to our customers.

5. Employee engagement

Messer is committed to achieving high employee engagement through employee satisfaction initiatives and enhanced employee experience. Employee engagement will be continuously assessed through employee surveys or other feedback mechanisms to maintain engagement throughout the entire workforce.

6. Remuneration and working time

Remuneration at Messer meets or exceeds 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 complies with applicable laws and international labor standards with regard to maximum permissible working hours. Messer also considers appropriate rest periods, free time and annual leave.

7. Work-life balance

Messer recognizes the importance of work-life balance for its employees to be successful in the long term. Messer aims to create a workplace where employees know that their professional and personal well-being is valued.

8. 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.

9. Secure employment

Messer is committed to maintaining a supportive working environment, where the terms of employment are clearly defined and communicated to the employees, respecting local laws and practices. This contributes to fostering a workplace rooted in fairness and mutual respect.

10. Health and safety

Health and safety are core values 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 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 document, study and learn from all safety-related incidents involving Messer employees, products or applications, whether at Messer facilities or at customer sites. Information and training materials further encourage safe behavior and processes.

11. 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 laws. Messer's European national subsidi-

aries and Messer SE & Co. KGaA also communicate their data privacy statements in the respective national language via their websites to facilitate understanding.

12. Grievance mechanism

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 e-mail, telephone, letter or online. Retaliation for raising concerns is strictly prohibited.

Executive Management Board



Bernd Eulitz
CEO



Helmut Kaschenz
CFO



Dr. Werner Hickel
COO Asia



Virginia Esly
COO Europe



Elena Skvortsova
COO Americas

For more information,
please visit:

Messer Compliance
Management System 



corporate.office@messergroup.com

www.messergroup.com/en



Messer SE & Co. KGaA
www.messergroup.com