Linde Supplier Code of Conduct

Promoting ethical standards and responsible business practices



Linde is a leading global industrial gases and engineering company, committed to making our world more productive.

Our goals extend far beyond simply what we do, because how we do things is equally important, recognizing our ethical and social commitments to our employees, communities, and stakeholders.

At Linde, we take these responsibilities seriously and expect the same from those with whom we do business.



Expectation

Suppliers, contractors and third parties ("Suppliers") play a critical role in Linde's ability to operate and provide products and services to its customers.

Suppliers' actions and practices also reflect on Linde. Therefore, the company chooses Suppliers carefully based on merit and a due diligence process. Linde expects Suppliers to comply with legal requirements and to act in a manner that is consistent with Linde's values and the principles outlined in its **Code of Business Integrity** ("CBI").

This Supplier Code of Conduct ("Supplier Code of Conduct") defines Linde's most essential requirements for its Suppliers concerning their responsibilities towards Linde and its stakeholders, their employees, societies, and the environment.

As part of the standard documentation for all new and renewing contracts, Suppliers must confirm conformance with this Supplier Code of Conduct and Linde's **CBI**, or equivalent policies of their own.



Integrity and Legal Compliance

Suppliers are expected to:

- Comply with all applicable laws and regulations.
- Prohibit and **reject bribery or corruption** in any form, misuse of entrusted authority for personal gain, including bribes, facilitation payments, kickbacks, conflicts of interest, grease payments and other improper influence of decision makers, whether directed to **government officials** or otherwise.
- Not to violate **competition and antitrust laws** or any other unlawful restrictions of fair competition, price fixing, not to abuse a dominant market position, market or customer allocation, market sharing or bid rigging with competitors.
- Ensure their financial books and records conform to generally accepted accounting principles and that business records are complete, legible, transparent and reflect actual transactions and payments.
- Maintain confidentiality and not share with any third party any of Linde's intellectual property or confidential information, including products, costs, prices, strategies, processes or other know-how.
- Ensure personal data is processed in compliance with applicable laws and subject to appropriate privacy and cybersecurity measures to protect against unauthorized or unlawful processing, loss, alteration, misuse, disclosure, or transmission.
- Use artificial intelligence responsibly and in compliance with applicable laws and regulations.
- Comply with all applicable trade compliance regulations (e.g., laws, regulations, orders regarding the export and import of goods and technology, no engagement in legally inadmissible business activities with sanctioned individuals, companies, or organizations).
- Ensure that no prohibited materials are present or used in its products or supply chain and that minerals are sourced in accordance with Linde's **Conflict-Free Materials Supply Policy**.
- Have a process in place to perform due diligence on the source and chain of custody of materials in their supply chain and to make their due diligence measures available to Linde upon request.
- Have a process in place to regularly train their employees on the topics referenced in the Linde **CBI**, or its equivalent, particularly on ethics & integrity, anti-corruption and bribery, preferably, at least every three years.

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Integrity & Compliance Examples

Appropriate Behavior
- Refusing a request for a "facilitation payment" to speed up customs clearance

Unacceptable Behavior
- Offering gifts to influence procurement decisions
- Sharing competitor information

Human Rights and Labor Standards

Linde strives to prevent adverse human rights impacts that have a direct link to the company's operations, products, or services. Linde's commitment to human rights is manifested in its **Human Rights Policy** as well as other company policies and statements. Aspects addressed include:

- → Fair Compensation and Equal Remuneration
- → Providing safe, healthy and legally compliant working conditions consistent with applicable labor and employment laws
- → Prevention of Discrimination and Harassment
- → Safety
- → Freedom of Association
- → Prohibition of Child or Forced Labor

Linde is committed to the recognition and safeguarding of human rights in all the countries in which it operates. Linde complies with all applicable national laws and international treaties concerning human rights, social rights, and labor rights. The company respects the sovereignty of nations throughout the world and affirms their primary responsibility to protect their citizens' human rights.

Linde expects Suppliers to comply with legal requirements and to act in a manner that is consistent with Linde's values and the principles outlined in its **Code of Business Integrity** and **Human Rights Policy**, including:

- → Prohibiting Child Labor and complying with minimum working age requirements prescribed by national laws and international conventions.
- → Prohibiting any form of forced or compulsory labor including, but not limited to, forced prison labor, indentured labor, bonded labor, slave labor or any form of human trafficking.
- → Promoting non-discrimination and respect for employees: All employees must be treated with dignity and respect. Principles of equal opportunity and treatment of employees to be applied, irrespective of skin color, race, nationality, ethnicity, political affiliation, social background, disabilities, gender, sexual identity and orientation, marital status, religious conviction or age across hiring, compensation, promotion and termination practices.
- → Promoting a safe environment, including zero tolerance for any unacceptable treatment of individuals such as mental cruelty, sexual harassment or discrimination including gestures, language, and physical contact, that is sexual, coercive, threatening, abusive or exploitative and ensuring individuals can raise concerns without fear of retaliation.
- → Complying with the applicable law and sector-specific labor regulations concerning working time, including overtime laws.
- → Providing wages and benefits at least as prescribed by the respective national laws, including minimum wage legislation, and ensuring compensation is fair, consistent and aligned with existing practice in the industry and local labor markets.
- → Recognizing, as far as legally permitted, the right of free association and collective bargaining of employees.
- → Adopting measures to monitor for and prevent human trafficking in its operations.

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Harassment is a behavior that creates an intimidating, hostile or offensive work environment. Harassment can be physical, verbal or written. Some examples include:

- → Derogatory, offensive, or demeaning comments, jokes, gestures, or displays targeting an individual or group.
- → Sexual comments, advances, requests, physical contact, or other sexually inappropriate conduct.

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Integrity & Compliance Examples

Appropriate Behavior
- → Ensuring workers receive legally required wages and benefits

Unacceptable Behavior
- → Withholding employee passports



Health, Safety and Environment

Linde's worldwide **Health, Safety & Environment** ("HSE") policy reinforces its ambition of zero incidents causing harm to people, communities, or the environment. Safety and environmental responsibility are core values at Linde and integral in all that we do. Linde continuously works to improve its safety culture and performance worldwide.

Suppliers are expected to:

- → Comply with applicable health, safety and environmental laws, regulations, and Linde policies.
- → Stop a job or refuse to perform a job if it cannot be performed safely.
- → Embrace **Linde's Values, Commitments and Safety Principles** and reflect them in every aspect of work they perform.
- → Commit to continuous improvement of occupational health and safety and environmental protection.
- → Use or establish an appropriate occupational health, safety, and environmental management system, which includes regular employee training on such standards.
- → Report significant health, safety or environmental incidents where relevant to Linde operations

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Question:
What should I do if a job cannot be performed safely?

Answer:
Stop the job.



Sustainability

Linde has a longstanding **Sustainability** program comprised of initiatives and targets across various aspects of ESG. Suppliers are expected to support Linde's initiatives and targets related to climate change, environmental stewardship and **ecosystems**, and to operate in a manner consistent with the policies and principles of Linde's Sustainability program.

As relevant, Suppliers may be requested to:

- → Engage in dialogue with Linde on Suppliers' sustainability goals.
- → Define and implement metrics, set objectives, and provide regular progress updates on the results of their company's activities that have the potential to impact the environment, including, for example, efforts focused on:
- → reducing greenhouse gas emissions,
- → quantifying carbon footprint from operations,
- → increasing energy efficiency,
- → utilizing renewable forms of energy,
- → taking reasonable measures to avoid or minimize impacts on natural habitats, biodiversity, deforestation and land conservation,
- → safeguarding the quality of **water** and reducing water consumption,
- → safeguarding clean air quality,
- → encouraging resource efficiency,
- → waste reduction, proper waste disposal, and pollution prevention,
- → responsibly handling substances that are dangerous to human beings and the environment

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Integrity & Compliance Examples

Appropriate Behavior
- → Properly labeling and storing hazardous materials
- → Reporting environmental incidents immediately

Unacceptable Behavior
- → Dumping waste improperly



Supply Chain Compliance

Linde is committed to maintaining long-term relationships with its Suppliers where they contribute continued business value and expects compliance with the principles in this Supplier Code of Conduct. Linde reserves the right to validate in the form of questionnaires, risk assessments or audits. If any deviations are discovered, Linde expects its Suppliers to undertake remedial action within a reasonable time frame. Linde is committed to work with Suppliers on remedies through capacity building, education, and training, however, if severe and/or willful non-conformances are not remediated, Linde reserves the right to discontinue any business relationship.

Suppliers are expected to:

- → Undertake reasonable efforts to implement the principles of this Supplier Code of Conduct, or equivalent industry standards or codes, in their own supply chains.
- → Establish processes to perform due diligence in their own supply chains.
- → Ensure non-discriminatory and fair treatment in supplier selection and engagement.
- → Establish, communicate, and maintain appropriate grievance mechanisms for confidential reporting of unlawful behavior, and ensure employees are aware of and have access to these mechanisms.
- → Respond timely to requests to complete any Linde assigned training.
- → Respond timely to requests for information to verify compliance with the law, regulations, or Linde policies.
- → Implement corrective action plans for any identified deviations or non-conformances.



Grievance Mechanism



Report online: Share your concern via the web portal



Call us: Share your concern via phone



Email: Share your concern via email



Chatbot: Share your concern via chat

Linde expects transparent and respectful interactions between its management, employees, and suppliers, consistent with its **CBI** and Supplier Code of Conduct. Internal and external parties may confidentially and/or anonymously report suspected unlawful behavior or conduct inconsistent with Linde's CBI or this Supplier Code of Conduct through the reporting channels available via the **Linde Integrity Line**.

Suppliers shall establish, maintain, and clearly communicate accessible grievance mechanisms and ensure that employees and other stakeholders can raise concerns without fear of retaliation.



About Linde

Linde is a leading global industrial gases and engineering company with 2025 sales of $34 billion. We live our mission of making our world more productive every day by providing high-quality solutions, technologies and services which are making our customers more successful and helping to sustain, decarbonize and protect our planet. Linde serves a variety of end markets such as chemicals & energy, food & beverage, electronics, healthcare, manufacturing, metals and mining. Linde's industrial gases and technologies are used in countless applications, enabling space exploration and launch technologies, delivering ultra-high-purity and specialty gases for semiconductor manufacturing, providing life-saving medical oxygen and enabling clean hydrogen production and carbon capture to reduce greenhouse gas emissions. Linde also delivers state-of-the-art gas processing solutions to support customer growth, efficiency improvements and emissions reductions.

For more information about the company and its products and services, please visit www.linde.com

linde.com

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Making our world more productive

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