

The Linde Group Guidelines on Human Rights and Labour Standards.

LeadIng.



§ 1 About these guidelines

Linde recognises the importance of respecting and promoting human rights and labour standards globally.

These guidelines give concrete advice on how to safeguard these rights and standards for our employees and other third parties.

The requirements laid out in these guidelines are valid for all business units within The Linde Group worldwide. It is the responsibility of all employees and managers to comply with them.

§ 2 Prevention of forced and bonded labour

Our commitment

The Linde Group supports both the right to freedom from servitude and the right to freedom of movement. Therefore, we ensure that we do not participate in or benefit directly or indirectly from any form of forced labour or bonded labour including debt bondage, forced prison labour, slavery, servitude or human trafficking.

Forced and bonded labour – how are these terms defined?

Forced labour is taken to refer to all work or service that a person is compelled to carry out under any threat of punishment or confiscation of any personal belongings, such as an ID card or passport, etc., and to work which the person has not offered to do voluntarily.

Bonded labour is taken to refer to labour not only physically bonded, but also bonded by financial debts, loans or depositions. For example, in countries where labour is in short supply, a company might use networks of third-party brokers to help fill vacancies. These agencies might use multiple sub-agencies, each of which may require the employees to pay fees in exchange for employment. Depending on the amount of this fee, this also falls into the definition of bonded labour. At Linde, this threshold is the equivalent of one month's net wages or more.

Implementation: what does it mean in practice?

In order to live up to our commitment, we ensure that:

- All employees have the right to unilaterally terminate their employment contract with the company.
- We do not retain identity cards, travel documents or other important personal papers of employees.
- Employees are not required to lodge deposits or financial guarantees.
- We do not contract brokers or hiring agencies that require employees to pay a fee that is the equivalent of one month's net wages or more.

§ 3 Young employees and prevention of child labour

Our commitment

Linde recognises a child's right to healthy growth and development. Therefore, the company exercises zero tolerance for child labour.

Child labour – how is it defined?

Child labour is defined as work performed by children which interferes with a child's right to healthy growth and development and denies him or her the right to obtain a quality education.

According to ILO Minimum Age Convention no. 138 (1973), a child is defined as any person less than fifteen years of age, unless local minimum age legislation stipulates a higher age for work or mandatory schooling, in which case the higher age would apply. If the local minimum working age is set at fourteen years of age in accordance with exceptions for developing countries, the lower age will apply.

At the same time, Linde allows the legal employment of young employees. For young employees below 18 years of age, we ensure that they do not perform work that is hazardous or harmful to their health and safety.

Implementation: what does it mean in practice?

In order to live up to our commitment, we ensure that:

- For every Linde location, the applicable minimum age according to the definition above is known.
- Every employee confirms his/her actual age via personal identification documents during the hiring process.
- Evidence on the employee's age is being documented.
- All employees under the age of 18 are excluded from hazardous and night work.

What happens if we detect child labour?

If we become aware that we have hired underage employees, we must take immediate action to remedy the situation. However, we would not simply dismiss them for this may be harmful and disruptive to their lives. Instead, we would make efforts to enrol the children in an educational programme and assist them in making the transition from work to school as best as we can.

§ 4 Conditions of work and employment

Our commitment

- We make sure that employment contracts are fair, transparent and understood by our employees before they start working. We respect the privacy rights of our employees whenever we gather private information or implement employee monitoring practices.
- Linde is committed to providing wages which enable employees to meet their own basic needs and those of their dependents. Also, we provide benefits as prescribed by the applicable laws and regulations in each country and in alignment with comparable industry, sector and local labour market practices.

Implementation: what does it mean in practice?

In order to live up to our commitment, we ensure that:

- All employees have written employment contracts in place (see below for minimum content).
- Contracts are written in a language that is understood by the employee.
- One signed copy of the contract is provided to the employee and a second one is kept at Linde for documentation.
- No unauthorised third party has access to the contracts and/or other personal information of employees.
- We treat all personal information of employees in compliance with applicable data protection laws and regulations.

Minimum content for employment contracts

- Name of employer
- Name of worker
- Date of birth
- Position
- Salary
- Working hours
- Benefits and period of notice

Alternatively, information regarding respective working hours, overtime compensation, benefits and period of notice can be listed in a worker's handbook or similar document.

§ 5 Working hours, rest and time off

Our commitment

Linde respects the right of its employees to have rest and time off. We comply with applicable laws and labour regulations governing working hours, including overtime laws.

The regular working week is limited in contracts to 48 hours. Overtime agreements are handled in accordance with labour laws and regulations. Employees are given reasonable breaks while working and sufficient rest periods between shifts.

We grant our employees paid holiday and sick leave each year, as well as parental leave for the care of a new-born or newly adopted child in accordance with local applicable laws and regulations.

Implementation: what does it mean in practice?

In order to live up to our commitment, we ensure that:

- Working hours defined in employment contracts do not exceed the above-mentioned thresholds.
- Employees are always free to choose whether they want to work overtime or not.
- Working time is tracked and time records are kept for every employee.
- Time records are monitored against the working hours defined in employment contracts.
- Any deviations we might detect are documented and followed up on.

§ 6 Prevention of discrimination and harassment

Our commitment

At Linde, we promote the principles of equal opportunity and fair treatment. Our employees shall not be discriminated against with regards to other employees based on race, religion, age, gender, marital or maternal status, political affiliation, national origin, disability, sexual orientation or any other basis. Under no circumstances will we tolerate acts of physical, verbal, sexual, or psychological harassment, abuse or threats in the workplace, including when determining and implementing disciplinary measures.

Implementation: what does it mean in practice?

In order to live up to our commitment, we ensure that:

- We base our decisions relating to hiring, salary, fringe benefits, promotion and the termination of employees solely on the basis of an individual's skills and their ability to do the job.
- We maintain a work environment that is culturally respectful and sensitive to the needs of all employees.
- All employees are aware of the requirements defined in the Linde Code of Ethics.
- All employees are aware of the Linde Integrity Line, which enables employees to report suspected violations.

§ 7 Freedom of association

Our commitment

We recognise the freedom of association rights of our employees, including the right to bargain collectively. If freedom of association and/or the right to collective bargaining are restricted by law, employees shall be free to develop substitute means for independent and free association and collective bargaining.

Implementation: what does it mean in practice?

In order to live up to our commitment, we ensure that:

- We respect the role of workers' organisations and allow them to function independently without interference.
- Under no circumstances will we terminate employees or discriminate against them in retaliation for exercising employee rights, submitting grievances, participating in union activities or reporting suspected legal violations.
- We engage in collective bargaining and hold regular consultations with authorised workers' representatives concerning working conditions, remuneration, dispute resolution, internal relations and matters of mutual concern.
- We support open communication between employees and management in locations where no employee representatives are appointed.

§ 8 Occupational health and safety

Our commitment

The Linde Group supports the right to health and physical integrity. We provide safe and healthy working facilities everywhere and take appropriate precautionary measures to protect our employees from work-related hazards and anticipated dangers in the workplace.

Implementation: what does it mean in practice?

In order to live up to our commitment, we ensure that:

- Our employees know, understand and follow the company requirements relating to occupational health and safety as defined in our global safety management system.
- All employees are provided with ready access to clean toilet facilities, potable water and sanitary food preparation, storage and eating facilities.
- Dormitories are kept clean and safe and equipped with appropriate emergency exits, access to water, adequate heat and ventilation and reasonable personal space along with reasonable entry and exit privileges.

§ 9 Deviations

Any deviation from these guidelines needs to be documented, evaluated and addressed, so that the requirements laid out below are met. Compliance with these requirements is monitored regularly.

How to address suspected deviations from these guidelines

Employees who wish to report any suspected violations of legal regulations or our guidelines or who have questions regarding their implementation can approach their direct line manager or department head. They can also contact a representative from the Internal Audit, Human Resources or Legal & Compliance departments.

Another key pillar of our compliance programme is the Linde Integrity Line, a global whistleblowing system. It enables employees and external stakeholders to report doubts and suspected violations by email, telephone or post, anonymously if they wish. Every report is investigated and, where appropriate, forwarded to the Linde Integrity Committee. The committee comprises members of the Internal Audit, Legal & Compliance, Corporate Responsibility and Human Resources departments. The Integrity Committee examines the reports and determines further courses of action. Our Integrity Line policy outlines the exact procedure to be followed, and ensures that reports remain confidential and that any data is protected.