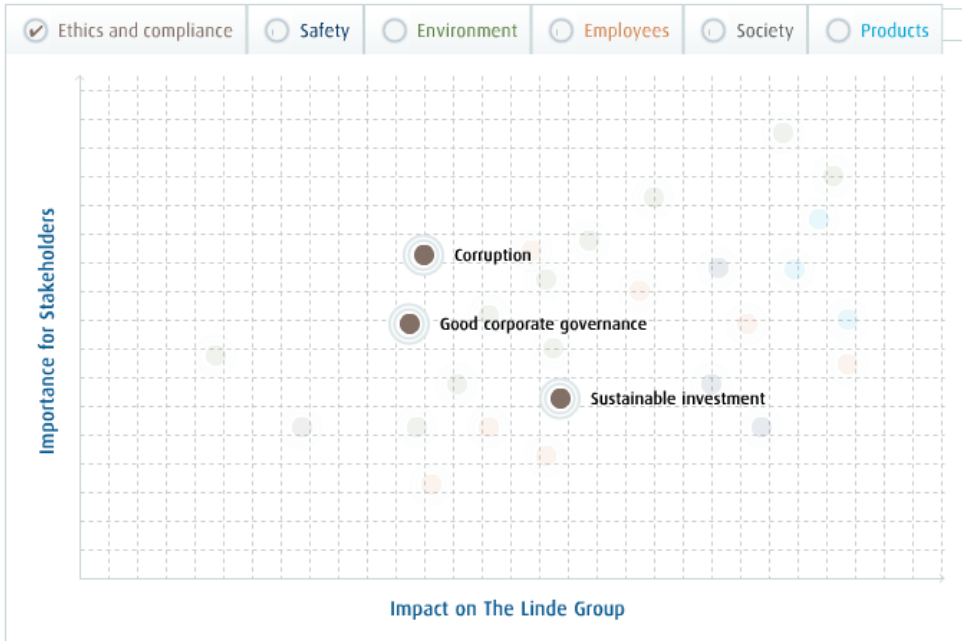




## Ethics and compliance



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## Ethics and compliance

**Our Code of Ethics describes our commitment to respect laws and regulations, not to harm people or the environment and to ensure that we always act honestly and fairly. This Code builds on the Linde Spirit, our corporate philosophy which defines the principles and core values that guide the way we do business.**

Integrity and respect are two of the four core values anchored in the Linde Spirit. Our Code of Ethics defines how we live these core values in our daily business dealings – through clear standards governing our relationships with each other as well as with our customers and suppliers, with official authorities and with other business partners. This Code covers the following areas:

- Import and export laws and regulations as well as competition and antitrust laws
- Insider dealing, protection of trade secrets and company assets plus data privacy
- Conflicts of interest and corruption, including guidelines for dealing with presents and invitations
- Dealing with public authorities and politics
- Safety, health and environment standards as well as product and process quality
- Guidelines governing financial reporting, communication and advertising
- Ethical conduct among suppliers
- Upholding human rights
- Fairness and respect between Linde employees

If local laws or other Linde regulations dictate stricter or higher standards than our Code of Ethics, we uphold the local policies.

The Code of Ethics is binding for all employees of Linde AG and its affiliates worldwide. We also encourage our business partners to uphold the standards defined in our Code of Ethics. Additional, complementary guidelines give greater execution clarity in our action areas. These include regulations governing competition and antitrust law, the assessment of business partners, safety, health, environment and quality management (SHEQ Policy) plus our ethical/legal procurement guidelines.

Our compliance programme and internal guidelines for environment, safety, health protection and personnel management help us to deliver on our commitments. As part of this framework, we identify areas of responsibility and accountability, standards, monitoring instruments (such as audits) and the process flow in the event of non-compliance with standards. We implement these standards through our internal management systems.

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