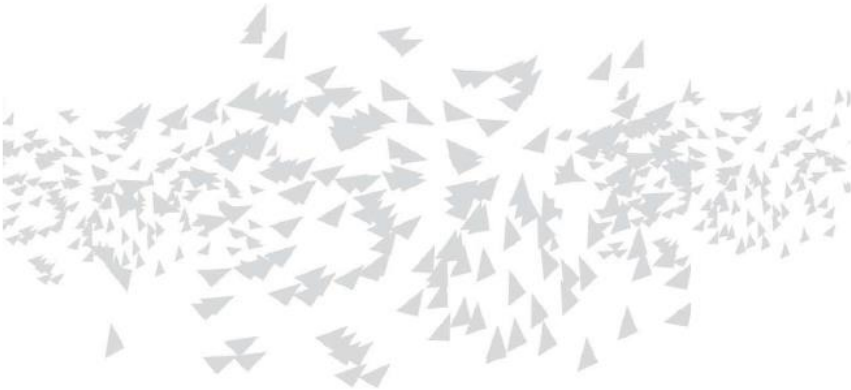


Messer Americas Code Supplement.  
A supplement to the Messer Group  
Code of Conduct.



# Table of contents

Foreword..... 4

## 1.

Ethics and compliance within Messer Americas ..... 7

## 2.

The Messer Americas Integrity Line..... 10

## 3.

Making ethical decisions ..... 14

## 4.

Dealing with our customers, suppliers and markets ..... 16

4.1 Competition ..... 16

4.2 International trade ..... 19

4.3 Dealing with governments ..... 20

4.4 Our products ..... 21

4.5 Ethical purchasing ..... 22

4.6 Advertising ..... 23

## 5.

Dealing with our shareholders .....25

5.1 Financial reporting and communication .....25

5.2 Insider dealing..... 26

5.3 Protecting company secrets .....28

5.4 Protecting company assets.....30

## 6.

Dealing with our employees.....33

6.1 Conflicts of interest.....33

6.2 Bribery .....34

6.3 Gifts and entertainment .....35

6.4 Data protection .....36

6.5 Safety, Health, Environment and Quality (SHEQ) .....37

6.6 Human Rights .....38

6.7 Dealing with each other .....39

## 7.

Dealing with communities and the public .....41

7.1 Corporate Responsibility.....41

7.2 Political activity.....42

## Foreword

Dear colleagues,

Many factors contribute to our success. Among them are the scope and quality of our products and projects and our commitment to be a top industrial gases company.

Other factors, which are more difficult to measure but just as real, define who we are and how we will be perceived as Messer Americas and as part of the overall Messer Group.

One of our most valuable assets is our reputation for uncompromising ethics. This has been and will continue to be the direct result of our conduct both on and off the job.

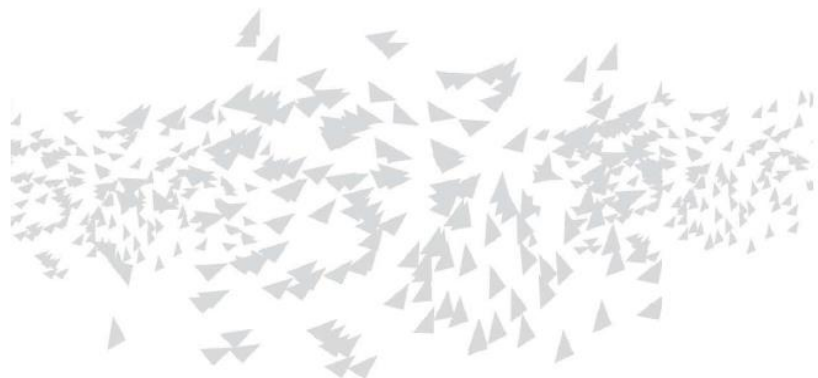
Messer Group's Code of Conduct and this Americas Supplement will help to guide you in a business environment that has become more complex in recent years. They will outline what you must do to comply with laws and regulations. They also will speak to our values and principles – safety, integrity, sustainability, and respect, as well as customer and employee orientation, responsible behavior, corporate responsibility, excellence, and mutual trust and respect. Putting them into practice will help us to maintain our license to operate as an employer, supplier, and good corporate citizen.

With your help, Messer Americas and Messer Group will maintain their fine reputation and continue to earn respect from all stakeholders and the communities in which we live and work.

Bridgewater, New Jersey, March 1, 2019

The Messer Americas Leadership Team





The Messer Americas Code Supplement is structured to reflect the expectations of our main stakeholder groups. Each Messer Americas employee must learn and comply with the standards and laws that apply to their job. Messer Americas will actively monitor the standards set out in the code and supplement.

# 1. Ethics and compliance within Messer Americas

## **Who we are**

Messer Americas is a leading regional gases and engineering company with around 5,000 employees. The strategy of Messer Americas is geared towards long-term, profitable growth and focuses on the expansion of its regional business with forward-looking products and services.

## **What does the code mean for each employee?**

Each Messer Americas employee must, using the Messer code and this supplement as reference points, learn and comply with the standards and laws that apply to their job. The code and supplement apply to all Messer Americas employees, directors, and officers. Messer Americas will seek to influence and encourage its business partners to adopt the standards set out in the code and this supplement. The standards in the code and supplement must be applied to all our business operations.

The code and supplement do not alter the terms and conditions of employment with Messer Americas. Rather it helps each of us to understand what is expected of us to make sure we always act responsibly and with integrity. Messer Americas will actively monitor the standards set out in the code and supplement. Failure to comply with such standards may result in disciplinary action, including dismissal, and may also result in criminal or civil prosecution.

## **Why does Messer Americas need a code and this supplement?**

The standards set out in Messer Group's Code of Conduct and this Americas Supplement determine how Messer Americas will maintain its relationships with customers, suppliers, governments, other businesses, the environment, and people. These standards provide clear guidance on how we are expected to act in certain circumstances and will ensure that Messer's good reputation will be maintained and enhanced. Failing to follow the code and supplement may expose Messer and its employees to serious harm and may also jeopardize the business, the environment, people, and our reputation. We could also be exposed to penalties and even imprisonment of individuals in serious cases of misconduct. Acting responsibly is important and requires ever greater care given the ever-changing corporate environment.

**How will Messer Americas sustain the code and supplement?**

The Messer Group Code of Conduct and this Americas Supplement must effectively manage risk for all businesses and regions within Messer Americas. To manage risk effectively the code and supplement must be a reference point for all Messer Americas employees. To be a reference point, the code and supplement must be sustained inside all our businesses in the Americas. To do so, Messer Americas intends to use a code and supplement sustainability program. Messer Americas will make every effort to sustain the code and supplement and will provide training on relevant ethical and legal issues. This program is designed to maintain credence in the code and supplement and keep it up-to-date throughout the company on an ongoing basis. Although Messer Group GmbH has sole authority to maintain and revise the group's overarching code of conduct, Messer Americas will maintain and revise this Americas Supplement as needed and will also suggest revisions to the group code as appropriate.

**Does the code and supplement include all Messer Americas standards, policies, and practices?**

The code and supplement cannot describe in detail every policy, standard, or practice that may apply. Where there are more detailed guidelines or standards to clarify the code or supplement, details on how to find these may be provided within the code or supplement themselves.

**How is the Americas Supplement organized?**

This Americas Supplement is intended to complement Messer Group's Code of Conduct and to reflect the expectations of our main stakeholder groups. Our stakeholders are people with an abiding interest in our company: customers, suppliers, markets, shareholders, and employees. Customers who are satisfied and feel understood; suppliers who appreciate us because we are demanding, yet fair; and markets in which we play an important role. Shareholders who expect our organization to maximize the value of their investment. Employees who work with enthusiasm and pride because they feel challenged and valued. Communities in which we play a practical and positive role.

**Are there higher standards for managers?**

People in management or supervisory roles, depending on their function within the organization and their corresponding employment duties, are expected to:

- Support and foster a working environment where ethical conduct is recognized, valued, and exemplified.
- Ensure that their employees and teams understand and follow the code and this supplement and have the resources to do so.
- Support employees who raise questions or concerns in good faith about ethical questions.
- Monitor and consistently enforce the standards set down in the code and supplement.
- Set a good example and encourage others to do likewise.

**Which companies are bound by the code and supplement?**

All Messer Americas companies and subsidiaries and all companies that Messer Americas controls or over which it has managing control must observe the Messer Group Code of Conduct and the Americas Supplement. In joint ventures where Messer Americas does not have control, Messer Americas will seek to influence and encourage its joint venture partner to adopt the standards set out in the Messer Group Code of Conduct and the Americas Supplement.

**Do the code and supplement cover local laws?**

Messer Americas does business throughout the region and this means that employees are subject to laws in the different countries in which they operate. The code and supplement set minimum standards of behavior expected within Messer Americas. Where local laws or one existing Messer policy is stricter than another, the stricter local laws or policy shall apply. If you are unclear about which laws or policies apply to you and your job, please consult your line manager or your legal department.

**Non-retaliation policy**

Messer Americas will not tolerate and strictly prohibits retaliation against anyone who reports issues or concerns in good faith.

**Values**

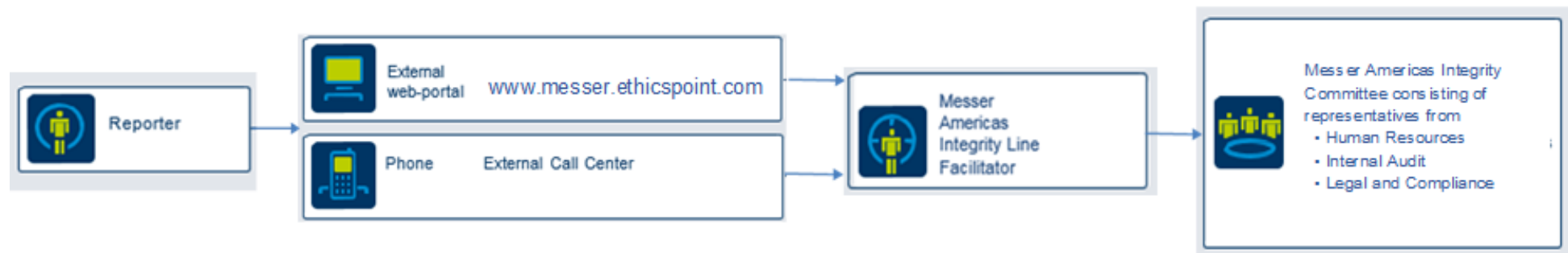
The Messer Code of Conduct and the Americas Supplement are designed to build and enhance the integrity of all Messer Americas employees and directors. In that regard, the code and supplement support Messer Americas' corporate vision, values and principles.

## 2. The Messer Americas reporting system

While working for Messer, there may be occasions when individual employees have concerns about their work or the business of the company. Employees are encouraged in such circumstances to share and discuss these issues with their line manager before considering other avenues for resolving their concerns. If it is not possible to share or discuss a concern with a line manager, then an employee can choose to raise concerns through the Messer Group Integrity Line.

The Messer Group Integrity Line, as described below, is an integral part of ethics and compliance within Messer and the means by which concerns or allegations may be raised. The Messer Group Integrity Line will operate in a respective jurisdiction or business, having taken into account all necessary consultation requirements and the approval processes mandated under applicable local law. You will be informed when and how the Integrity Line will be introduced and operated in your organization. Integrity Line reports made by Messer Americas employees shall be managed collaboratively by the Messer Americas Integrity Committee, comprised of representatives from Human Resources, Internal Audit, and Legal and Compliance.

### Integrity Line



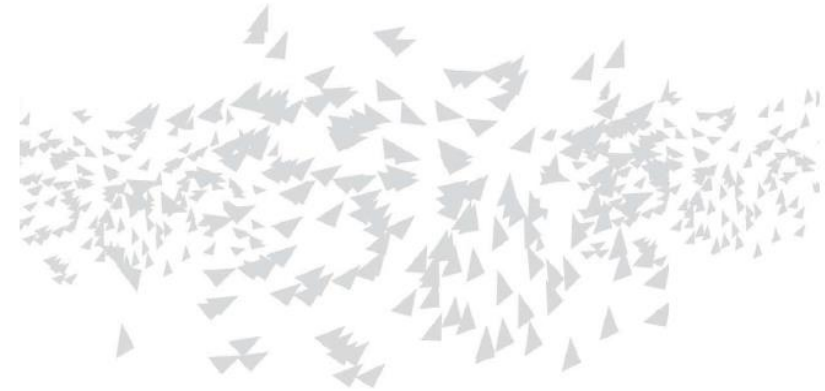
Employees who have questions, need advice, or want to report a (potential) violation of the Messer Group Code of Conduct or this Americas Supplement should first consider speaking with their line manager or supervisor. If the (potential) violations involve the supervisor or line manager, the employee can talk to another manager or with Human Resources, Internal Audit, or Legal.

If for any reason an employee cannot raise a concern with their line manager or with any of the other people or functions named above, then they will still be able to raise their concerns 24 hours a day, 7 days a week through the Integrity Line. There are two ways this can be done:

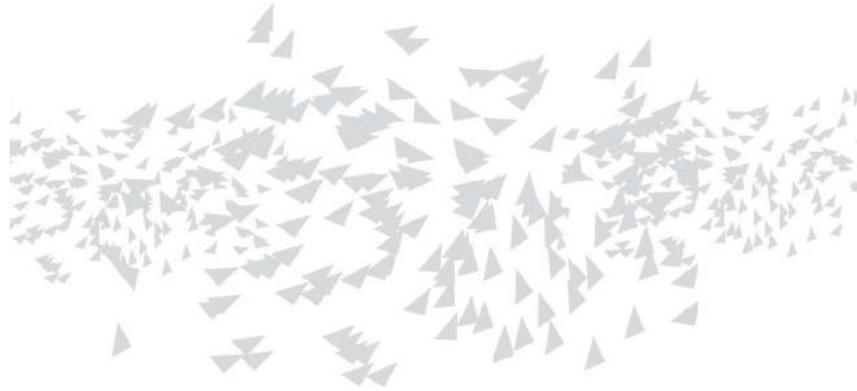
- Through a dedicated web portal designed to receive concerns, which is operated by a third-party company that manages intake of such reports for Messer.
- Through a globally accessible Integrity Line phone operated through a third-party company that manages these calls for Messer.

However, the foregoing means of raising questions, obtaining help, or reporting an incident are not exclusive. Employees remain free to raise questions, obtain help, or report an incident in any other appropriate manner. Once a concern is received, it will be logged on a dedicated confidential database, given a unique identifying number, and be dealt with by the Messer Americas Integrity Line Facilitator and Integrity Committee.

This will be done in accordance with the applicable process designed to ensure that all concerns are treated fairly, dealt with quickly, and communicated appropriately. All concerns reported to the Integrity Line Facilitator will be dealt with in accordance with data protection legislation. Messer Americas will not tolerate retaliation against any person who reports a concern in good faith.



Messer Americas believes that business relationships founded on openness and trust, where both parties benefit, will drive growth and prosperity for customers, suppliers, and the markets.



### 3. Making ethical decisions

On some occasions, you may still feel uncertain about what to do despite the guidance in the Messer Group Code of Conduct and this Americas Supplement. In such a situation, you should try to consult with your line manager or supervisor.

The following diagram sets out considerations that others have found helpful when faced with a difficult decision. It is by no means intended to be conclusive. In addition, your legal department is prepared to clarify things with you.

Messer Americas believes that business relationships founded on openness and trust, where both parties benefit, will drive growth and prosperity for customers, suppliers, and the markets. Messer Americas will always seek to understand the needs of its customers and other third parties.

Messer Americas will also conduct itself fairly and honestly, always competing as vigorously as possible within legal boundaries.

Where an ethical issue arises please consult the following diagram to guide your thinking:



#### **Recognize that you have an ethical issue in the first place**

Are you being asked to do something that you think may be wrong?  
Are you aware of potentially illegal or unethical conduct by a colleague, customer, or supplier?



#### **Think before you act**

Summarize the issue you believe you are facing. Is it clear? Ask yourself, why is this a problem?  
Consider what your options are.  
Review all the relevant facts and considerations. Could anyone else be affected?  
Ask for guidance from your line manager.



#### **Decide what course of action to take**

Re-read the Messer Code and Americas Supplement.  
Are there any legal or monetary considerations? Assess the risks and how they could be minimized.

Once you have formulated your decision:



#### **Consider the repercussions of your decision**

Would you be happy explaining your decision to your line manager, colleagues, family, and friends without shame or embarrassment? Would Messer Americas be comfortable if your decision appeared in a newspaper?  
What about the overall Messer Group? How would your decision be viewed in a global context?  
Would your decision still be the same?



#### **Proceed**

Communicate your decision and your rationale in an appropriate manner. Ensure changes are made to standard operating procedures where relevant.



# 4.

## Dealing with our customers, suppliers, and markets

### 4.1 Competition

#### Issue

- Competition (also known as antitrust) laws are designed to protect free and fair competition and ensure that the best interests of the consumer are served.
- These laws apply in every country in which Messer Americas has business interests and some laws apply across jurisdictional boundaries.

#### Guidance

- Messer Americas supports vigorous, lawful, and ethical competition and will comply with all competition or antitrust laws wherever it does business.

#### Further information

- Anticompetitive behavior, such as entering into unlawful agreements with competitors, has very severe consequences:
  - Fines of up to ten percent of global Group turnover.
  - Prison sentences for individuals convicted of price-fixing.
  - Private actions can be brought against a company by its customers for damages.
  - Serious reputational harm, which in turn can affect a company's share price or value.
- Even unintentional violations may be punishable.

Violations of competition laws will not be tolerated by Messer Americas.

When you have any doubts concerning competition law issues, you should always consult with your legal department.

**EXAMPLE** // Your business has a strong market share in your region. You really want to increase that share at the expense of your nearest competitor. You draft a proposal for your line manager that seeks to lower your prices to deliberately drive your competitor out of the market. You discuss your proposal with a colleague over coffee one morning. She says that this may be tricky and that you should ensure that what you are proposing is legal. What should you do?

→ You should check this with your legal department. Where a company has a strong market share, it may be considered dominant in that market according to the law. This means that the company will have extra obligations relating to how it can operate in that market, including how it prices its products. In your circumstances, you should be very careful about using your market strength to drive other competitors out of your market as this may be considered an abuse of dominance by the authorities.

**EXAMPLE** // At a trade association meeting, a representative of one of our competitors approaches you with an idea to share information around price increases. Should you share this information?

→ No. Talking with our competitors can be construed as colluding with them to the detriment of the market, so you should always be cautious about talking or exchanging information with competitors. In these circumstances, sharing information about pricing would be viewed as a breach of competition laws. You should politely decline, keep a record to show that you refused the approach, and contact your legal department.



Messer Americas will always seek to understand the needs of its customers, suppliers, and other third parties. Messer Americas will also conduct itself fairly and honestly, always competing as vigorously as possible within legal boundaries.

## 4.2 International trade

### Issue

- All countries regulate the way products are exported and imported. These export control regulations apply to transactions with third parties and between related companies and apply across international boundaries.
- Certain products, software, and information cannot be directly or indirectly exported to specified countries.
- 

### Guidance

- Messer Americas will observe and support all laws and regulations governing how companies may export and import products, services, and information to any part of the globe.
- Messer Americas will create and maintain a trade compliance program.

### Further Information

- Doing business in embargoed countries, or with embargoed persons or embargoed organizations, is subject to restrictions or may be illegal.
- Violators may be subject to serious penalties, including fines and, in the case of individuals, even imprisonment.

**EXAMPLE** // You are approached by a customer wanting to export manufacturing components to a country subject to a UN embargo. They want to move quickly and complete the order in the next few days, and therefore ask if you can keep the order and invoicing paperwork to a minimum. What should you do?

→ UN embargoes, along with the laws of individual countries that implement these embargoes, may stipulate that an export license must be obtained prior to shipment or may prohibit such shipments entirely, depending on the characteristics of the product, the identity of the customer, the ultimate end-use, and the ultimate destination. You should check with your legal department before giving your potential customer an answer.

### 4.3 Dealing with governments

#### Issue

- Special care must be taken when
  - dealing with the government as a customer or
  - dealing with a government regulator.
- Severe sanctions can apply to violations of such rules.

#### Guidance

- Messer Americas employees must take care not to expose the company to unnecessary risk during such dealings.
- Any information provided to a government, either as a customer or as a regulator, must be truthful and accurate while effectively protecting Messer Americas' legitimate interests.
- Your legal department can provide guidance in relation to your interaction with any government regulator.

**EXAMPLE** // You receive a letter from the government asking Messer Americas to provide certain information within a specified time. What should you do?  
 → Messer Americas will always seek to meet government requests for information. You should immediately tell your line manager about the letter you have received or contact your legal department to see how the request should be handled.

### 4.4 Our products

#### Issue

- Many of Messer Americas' products are heavily regulated, sometimes because they are used in regulated industries or fields such as healthcare.

#### Guidance

- Messer Americas develops innovative solutions and produces sophisticated products that meet the individual needs of our customers.
- Messer Americas researches, develops, and works for the benefit of people who use our products.
- Messer Americas strives to ensure that our products are made to the highest standards with respect to safety, health, the environment, and quality (SHEQ).

#### Further information

- For further information on the regulation of medical products or on SHEQ, please contact the function directly or visit their intranet site.

**EXAMPLE** // You become aware that Messer Americas may be providing an industrial gas that has not been properly licensed. What should you do?  
 → You should immediately contact your manager and discuss whether you should contact SHEQ or a healthcare safety manager to ensure that the proper license is put in place.

## 4.5 Ethical purchasing

### Issue

- Messer Americas' suppliers play a critical role in its ability to operate and provide products and services to its customers.
- The ethical performance of Messer Americas' suppliers is scrutinized by our external stakeholders and can affect the way Messer is viewed.

### Guidance

- Messer Americas will choose suppliers carefully based on merit.
- Messer Americas requires its suppliers to comply with legal requirements and to act in a manner that is consistent with the Messer Group Code of Conduct and this Americas Supplement
- Messer Americas expects its suppliers to actively cooperate in achieving the objectives of the SHEQ policy.

**EXAMPLE** // You become aware that a supplier does not have a waste management system in place and could possibly leak hazardous substances. What should you do?  
 → Discuss your concern with your line manager and contact the responsible procurement manager to have a waste management system put in place as soon as possible. You should also consider discussing the matter with SHEQ.

## 4.6 Advertising

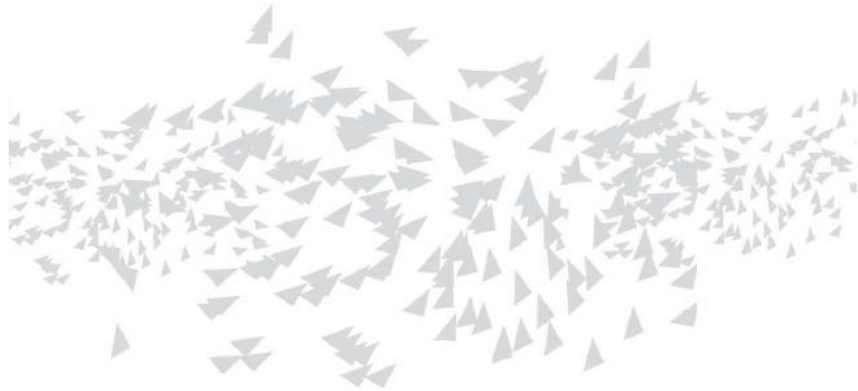
### Issue

- Messer Americas' reputation is valuable.
- To help ensure the ongoing trust of our customers, marketing, advertising, and sales activities must describe our offerings and services legally, fairly, and honestly.
- Messer's trademarks must be used consistently and appropriately to avoid loss of legal rights.

### Guidance

- If a customer or supplier wants to use Messer's name or logo in their advertising, this must be approved by the Corporate Communications department at the regional or group level.
- All official advertising and promotions must be approved by Corporate Communications or by a regional communications manager.
- Practices that are false, misleading, or deceptive are strictly prohibited.

**EXAMPLE** // You become aware of an advertising campaign that makes false claims about Messer Americas' products and disparages a competitor's product in a misleading way. What should you do?  
 → Contact the regional communications department for guidance.



Messer Americas' shareholders expect our organization to maximize the value of their investment. Messer Americas always seeks to exercise care in the use of its resources and assets and is open, accurate, and transparent about its operations and performance and how they are reported.

## 5. Dealing with our shareholders

### 5.1 Financial reporting and communication

#### Issue

- Shareholders, financial analysts, creditors, lenders, and other stakeholders rely on Messer Americas to provide them with reliable information regarding the company's operations, performance, and outlook.
- Messer Americas' credibility is measured in particular by the integrity of its books, record keeping, and financial reporting.
- Failure to keep accurate and complete records can be construed as a financial irregularity or as fraud.

#### Guidance

- Messer Americas will implement and maintain effective business controls to ensure that financial reporting has a sound basis to work from.
- All relevant Messer Americas employees must help to ensure that the reporting of business information – computerized, on paper, or in any other format – is accurate, honest, and timely.
- To the extent applicable and appropriate, Messer Americas will provide all members of the public with equal access to the same honest and accurate information.
- Any enquiries from the investment community must be forwarded to Corporate Communications.
- Employees should not answer any questions from the investment community or the press.

**EXAMPLE** // Your team's year-end results are ahead of budget. A piece of new equipment is due to be purchased and delivered in early January of the new year. Your plant manager has asked whether the invoice for the equipment can be paid for out of this year's budget. Is this ok?

→ The status of your budget is not relevant. Where goods or services have not been received or supplied, the liability must not be recognized.

## 5.2 Insider dealing

### Issue

- Insider dealing laws prevent people from trading for their own or another person's benefit based on relevant insider information that they became aware of ahead of the market.
- Insider dealing typically occurs when an insider or a related party trades in shares or other securities based on material, non-public information obtained through the insider's job.

### Guidance

- Messer Americas is firmly committed to supporting fair and open securities (equities or stock) markets throughout the world.
- Messer Americas employees, like all other people, are prohibited from dealing in shares or other securities belonging to a publicly traded company based on "inside information" obtained from their jobs.

**EXAMPLE** // Your brother owns some shares in a Messer Americas' customer that he is thinking about selling. You know that Messer Americas has been working with this customer to help them bid on a major contract that the customer is about to be awarded. You want to tell your brother to keep the shares until after the major contract award is announced. What should you do?

→ Your knowledge of Messer Americas' work with the customer and the major contract award is considered confidential, inside information. You must never reveal this type of information to anyone outside Messer. If you had chosen to let your brother know, telling him could be a criminal offence, which would affect not just you personally, but also your brother and Messer.

### 5.3 Protecting company secrets

#### Issue

- Messer Americas' intellectual property is its competitive edge.
- Messer Americas' confidential information is critical to the company's success.
- Innovative products and solutions are important to the continuous growth of Messer Americas.
- Messer Americas produces valuable, non-public ideas, strategies, and other business information, i.e., intellectual property, which it owns and needs to protect.
- Misappropriating third parties' confidential information can expose Messer Americas and its employees to risk.
- Various laws protect confidential information.

#### Guidance

- Employees must take adequate steps to protect Messer Americas' confidential information.
- Messer Americas will not improperly use the confidential information they have received from other companies.
- All inventions made by employees or by third parties for use by Messer Americas must be given adequate legal protection.
- Licenses for Messer Americas' patents or know-how must be negotiated and issued only in coordination with the legal department and company management.
- All employees must respect confidential information belonging to others.

**EXAMPLE** // One of your team members has just joined Messer Americas from a competitor. She wants to give you some confidential marketing information that she was involved with during her time with the competitor. Should you accept the information?

→ No! This would be a breach of the code/supplement. Your team member has an ongoing obligation to the former employer to keep their information confidential. If she provides you with such information, you will also have a duty to protect the competitor's information and not to use it for Messer Americas' benefit.

**EXAMPLE** // You have just submitted a bid for new business with a potential new customer. The potential customer calls you for a face-to-face meeting. In that meeting the customer hands you a copy of your closest competitor's bid for the same business and asks you to improve your bid. What should you do?

→ Call your legal department straight away. You should not use the information without checking that you are able to do so. The bid put together by your competitor may very well be confidential depending on the terms of the bid. If the competitor's bid is confidential then it is illegal for you to use it. You may, depending on the terms of the bid, need to hand the competitor's bid straight back to the customer.

## 5.4 Protecting company assets

### Issue

- Messer Americas' company assets, whether in physical or intangible form, are intended to help employees achieve business goals.
- Damaged, stolen, misused, or wasted company assets impact negatively on all of us and the operational and financial performance of Messer Americas.

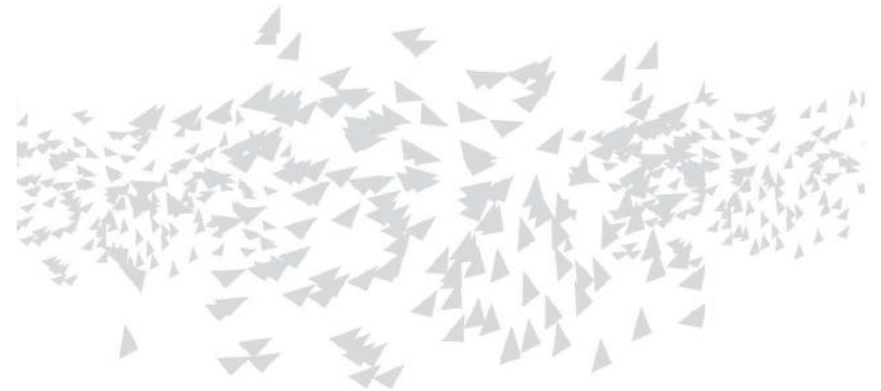
### Guidance

- Company assets must be used for legitimate business purposes only.
- Employees may occasionally use company resources such as photocopy machines or telephones for personal use if there are not significant increased costs, other employees are not distracted or inconvenienced, and other Messer Americas standards are followed (e.g., Messer Americas' Information Services (IS) Security Policy). Any other use must be expressly approved, in writing, by a member of Messer Americas' Executive Leadership Team.
- Employees must use Information Technology (IT) assets in accordance with IS Policy.

**EXAMPLE** // I have a cement mixer at home that I want to lend to my father.

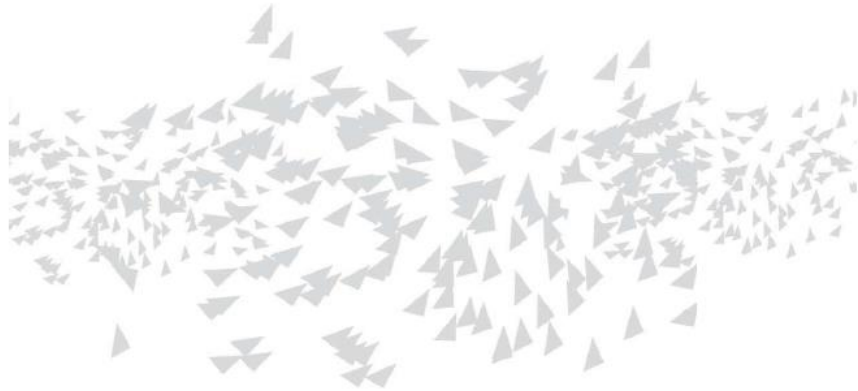
Can I use a Messer truck to transport the cement mixer to my father?

→ **No**, Messer's vehicles (and the insurance on those vehicles) are solely for use on Messer business and may not be used for any other reason.



Messer Americas' company assets, whether in physical or intangible form, are intended to help employees achieve business goals.





Messer Americas aims to create a safe workplace for all its employees and to build enthusiasm and pride amongst its employees so that they feel valued and challenged. Messer Americas will always work in good faith, within the appropriate legal framework, with trade unions, works councils, and any other bodies chosen collectively by employees to represent them.

## 6. Dealing with our employees

### 6.1 Conflicts of interest

#### Issue

- Avoiding or managing situations where other interests of employees may impair their ability to make unbiased decisions on behalf of the company.
- Conflicts of interest raise doubts about the quality of the business decisions made and the integrity of the person making those decisions.

#### Guidance

- Conflicts of interest, or even the appearance of a conflict of interest, must always be avoided.
- Where conflicts cannot be avoided, they must be carefully managed.
- All employees must actively disclose to their manager any apparent or real conflicts and must work with such manager to discuss, document, and manage these conflicts.

**EXAMPLE** // You are in the middle of a project to build a new site for Messer Americas in your country. A subcontractor drops out at the last moment, and the job they were doing is so complex that it could take months to find a new subcontractor. Your cousin runs a company that could do this work immediately. Can you employ your cousin's company to do the work?

→ If you hired your cousin it could appear that you were biased by your family connection to give them the work. You should therefore tell your line manager about your cousin's business and ask to be removed from the decision about which new subcontractor Messer Americas should employ. That way the company can form an unbiased view about whether to employ your cousin and avoid the appearance of a conflict of interest.

## 6.2 Bribery

### Issue

- Bribery is the giving to or receiving by any person of anything of value, either directly or indirectly, as an inducement to gain an advantage or influence contrary to the principles of honesty and integrity.

### Guidance

- Messer Americas will not tolerate bribery in any form.
- Employees should never give or accept, directly or indirectly, a bribe in any form.
- Third parties acting on behalf of Messer Americas are prohibited from giving or accepting bribes, directly or indirectly.

**EXAMPLE** // You are managing a potential new customer account for Messer Americas, and the customer has asked you to inflate your bidding price to him by \$100,000. He then asks that once you receive the invoice payment to place \$100,000 in a numbered bank account in Grand Cayman. You are worried the customer will not award the contract to you if you do not do this. What should you do?

→ You should politely explain that it is against Messer Americas' code/supplement to act in this way because this would be a kickback or bribe and against the law.

**EXAMPLE** // You are in the purchasing department responsible for buying office materials. The sales representative of the company you buy from most offers you an envelope containing 100 USD to show that he values your consistent business. You are unsure as to whether to accept the envelope. What should you do?

→ You should kindly refuse the envelope. This is clearly a bribe, which is against the law and Messer Americas' code/supplement.

## 6.3 Gifts and entertainment

### Issue

- Giving or receiving gifts or entertainment can build understanding and goodwill in everyday business life.
- They can also erode the confidence and trust of others, if not managed correctly, in your business decisions and in the management of Messer Americas.
- They can also appear unfair to other stakeholders.

### Guidance

- Gift-and-entertainment policies may be applicable to your business, function, or region.
- You should review and act in accordance with any policy relevant to you.

**EXAMPLE** // You want to give a small cash gift to a customer for the holidays. Can you do this?

→ Cash gifts are more likely to be perceived as a corrupt payment and are therefore prohibited under Messer Americas' Anti-Corruption Compliance Guide. If, after reviewing the relevant company policies, you still have questions or concerns regarding what is permissible and impermissible gifts and entertainment, please consult your manager or legal department.

## 6.4 Data protection

### Issue

- Laws govern the way in which companies can gather, use, and circulate personal data belonging to employees, customers, suppliers, patients, and other third parties.
- Violation of such laws can have legal ramifications.

### Guidance

- Messer Americas is committed to protecting the personal data of its employees, customers, suppliers, patients, and others.
- Messer Americas will only acquire, collect, process, use, and retain personal data that is required for the effective operation of Messer Americas or required by law.

**EXAMPLE** // You are in the process of outsourcing a large database of personal customer information to an external provider. One of your colleagues tells you that there may be data protection concerns in transferring such a large amount of personal data outside the company. You do not want to postpone completion of the transfer. What should you do?

→ Transferring personal data to a third party, regardless of the amount of data, must be managed very carefully. Messer Americas must comply with data protection regulations and laws concerning the transfer of such data. No matter how long it will postpone the completion of your work, you should check the situation with your legal department to ensure that customer data is properly handled and protected during such transfer.

## 6.5 Safety, Health, Environment and Quality (SHEQ)

### Issue

- Our vision is: "At Messer Americas, we do not want to harm people or the environment."
- Safety, health, care for the environment, and quality are all pre-requisites to any business Messer Americas undertakes.
- We all take personal responsibility for SHEQ.
- Managers at all levels demonstrate visible leadership.
- The company guidelines are laid down in Messer Americas' SHEQ policy.

### Guidance

- Messer Americas is committed to creating and managing a safe, secure, and healthful working environment.
- There are no higher priorities than the safety, health, and the security of our employees, customers, suppliers, and local communities.
- Consistently good conduct and continuous improvement in these areas are fundamental goals of our company and are pursued as an integral feature of all business processes and programs.

**EXAMPLE** // You are asked to carry out a task that requires you to wear personal protective equipment. You have left your personal protective equipment (PPE) in another building, but the job is only a small one that would take less time than retrieving your PPE. What should you do?

→ You must always wear your PPE no matter how inconvenient it may be to you. SHEQ is 100 % of our behavior, 100 % of the time.

## 6.6 Human Rights

### Issue

- The General Assembly of the United Nations adopted and proclaimed the Universal Declaration of Human Rights. The core principles of the International Bill of Human rights have been adopted by most countries and reflect public and international expectations.
- Principles addressed include:
  - Right to be respected (Article 1)
  - Prohibition of discrimination and harassment (Article 2)
  - Right to privacy (Article 3)
  - Prohibition of slavery or servitude (Article 4)
  - Freedom of peaceful assembly and association (Article 20)
  - Right to fair remuneration (Article 23).

### Guidance

- Messer Americas supports the protection and promotion of human rights

**EXAMPLE** // You become aware that a supplier may be using child labor to develop a component of a manufacturing product sold by Messer Americas. What should you do?

→ Contact Procurement to make them aware of the situation and allow them to investigate the matter.

## 6.7 Dealing with each other

### Issue

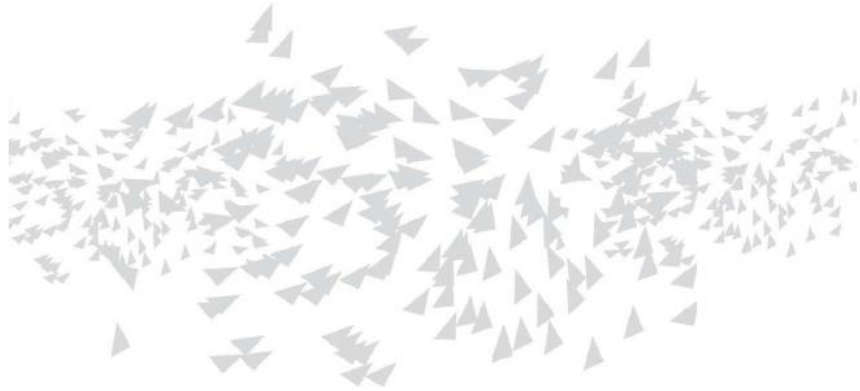
- Messer Americas has around 5,000 employees operating throughout the region.
- Messer Americas' strength is the diversity of its people.
- Laws and regulations govern how Messer Americas must treat its employees in every country where it does business.

### Guidance

- Messer Americas is committed to fostering a workplace that is safe and that is founded on fair employment practices.
- Messer Americas will respect the rights and dignity of all employees.
- Messer Americas believes that every employee is entitled to fair treatment, courtesy, and respect.
- Messer Americas will not tolerate unlawful discrimination, abuse, or harassment in any form.

**EXAMPLE** // You are trying to hire a new team member for a position that involves travelling to various countries. The best candidate you have seen is a woman. You know that in some of these countries businessmen do not like dealing with businesswomen and that this might affect Messer Americas' business. What should you do?

→ You cannot exclude the best candidate because of her gender. This would be a breach of applicable law and Messer Americas' code/supplement. Messer Americas will always seek to recruit the best candidates for any given position.



Messer Americas is committed to playing a practical, constructive, and positive role in the communities in which it operates.

## 7. Dealing with communities and the public

### 7.1 Corporate Responsibility

#### Issue

- Messer Americas' corporate-responsibility philosophy is based on the company's vision, values, and principles: to demonstrate responsible behavior and action towards each other, our communities, and our environment.
- Messer Americas pursues a clear corporate-responsibility strategy.
- Messer Americas acts in a responsible way towards its stakeholders in every business and at every business location.

#### Guidance

- Messer Americas is committed to developing technologies and products that combine customer benefit with sustainability.
- We actively support educational and research projects related to our core-business areas.

**EXAMPLE** // You are contacted by a prospective customer who asks you for details of Messer Americas' corporate-responsibility program. What should you do?

→ Contact Messer Americas' Corporate Communications department.

## 7.2 Political activity

### Issue

- The laws of certain countries set strict limits on contributions by companies to political parties and candidates.
- Violators may be subject to serious penalties, including fines and imprisonment.

### Guidance

- Messer Americas employees may not make any direct or indirect political contributions to candidates, office holders, or political parties on behalf of Messer unless authorized in writing by the appropriate level of management.

**EXAMPLE** // You are invited to attend a fundraising dinner for a local politician in your capacity as a Messer Americas employee. Your ticket will cost you a significant amount of money. What should you do?

→ Your attendance at the dinner could be viewed as Messer Americas supporting the local politician. You must exercise care in accepting any such invitation and consult with your manager before paying.

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