

# Independent Practitioners' Limited Assurance Report on selected ESG disclosures and information

To Messer SE & Co. KGaA, Sulzbach (Taunus)

## Limited Assurance Conclusion

We have performed a limited assurance engagement on whether the selected ESG disclosures and information marked with the symbol “◆” and contained in the Messer SE & Co. KGaA's Sustainability Report for the reporting period from January 1, 2025 to December 31, 2025 attached as Annex 1 (hereinafter referred to as the “Group Sustainability Statement”) have been prepared in accordance with the provisions described in the “Basis of preparation of the Sustainability Report” section of the Group Sustainability Statement including further clarifications set out in the individual sections referred to (hereinafter referred to as the “reporting criteria”).

The selected ESG disclosures and information relate to specific quantitative and qualitative disclosures and consider the defined consolidation scope referred to in the “Basis of preparation of the Sustainability Report” section of the Group Sustainability Statement.

Based on the procedures we have performed and evidence we have obtained, nothing has come to our attention that causes us to believe that the accompanying selected ESG disclosures and information for the reporting period from January 1, 2025 to December 31, 2025 marked with “◆” are not prepared, in all material respects, in accordance with the reporting criteria.

Our conclusion does not extend to any other information contained in the Messer SE & Co. KGaA's Group Sustainability Statement for the reporting period from January 1, 2025 to December 31, 2025 not marked with “◆” or any other information that accompanies the selected ESG disclosures and information.

## Basis for Conclusion

We conducted our engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board (IAASB).

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities under ISAE 3000 (Revised) are further described in the “Responsibility of the Assurance Practitioner for the assurance engagement on the selected ESG disclosures and information” section.

We are independent in accordance with the independence requirements of the German commercial and professional law, and we have fulfilled our other German professional responsibilities in accordance with these requirements. Our firm applies the IDW Standard on Quality Management: Requirements for Quality Management in Audit Firms (IDW QMS 1 (09.2022)), issued by the Institute of Public Auditors in Germany. This standard requires the firm to design, implement and operate a system of quality management, including policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

### **Responsibilities of Management for the Messer SE & Co. KGaA’s sustainability report for the reporting period from January 1, 2025 to December 31, 2025**

The Management of Messer SE & Co. KGaA is responsible for the preparation of the selected ESG disclosures and information in accordance with the reporting criteria. This responsibility also includes:

- designing, implementing and maintaining internal control relevant to the preparation of the sustainability report such that it is free from material misstatement, whether due to fraud or error;
- selecting and developing suitable criteria for preparing the sustainability report and appropriately describing and presenting the criteria used; and
- selecting and applying appropriate methods to prepare the sustainability report including making judgments and estimates that are reasonable in the circumstances.

### **Responsibility of the Assurance Practitioner for the assurance engagement on the selected ESG disclosures and information**

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the selected ESG disclosures and information are free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our limited assurance conclusion to Messer SE & Co. KGaA.

## Summary of the work we performed as the basis for our conclusion

We exercised professional judgment and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence about the selected ESG disclosures and information that is sufficient and appropriate to provide a basis for our conclusion.

Our procedures selected depended on our understanding of the selected ESG disclosures and information and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

In performing our limited assurance engagement, we among others:

- evaluated the suitability of the reporting criteria presented by the executive directors in the Group Sustainability Statement
- inquired the executive directors and relevant employees involved in the preparation of the Group Sustainability Statement regarding the preparation process and the internal controls relevant to this process as well as the reporting policies and evaluation methods used, in particular with regard to the selected ESG disclosures and information
- performed analytical procedures and made inquiries in relation to selected information in the Group Sustainability Statement
- considered the presentation of the selected ESG disclosures and information.

## Restriction of use/Clause on General Engagement Terms

This report was issued for information purposes to Messer SE & Co. KGaA, Sulzbach (Taunus). This report must not, in particular, be handed out to third parties or included in sales prospectuses or similar public documents or media.

The engagement, in the performance of which we have provided the services described above on behalf of Messer SE & Co. KGaA, Sulzbach (Taunus), was carried out on the basis of the General Engagement Terms for Wirtschaftsprüferinnen, Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften (Allgemeine Auftragsbedingungen für Wirtschaftsprüferinnen, Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften) dated as of January 1, 2024 (Appendix 2). By taking note of and using the information as contained in our report, each recipient confirms to have taken note of the terms and conditions stipulated in the aforementioned General Engagement Terms (including the liability limitations specified in item No. 9 included therein) and acknowledges their validity in relation to us.

Mannheim, April 28, 2026

KPMG AG  
Wirtschaftsprüfungsgesellschaft

Beyer  
Wirtschaftsprüfer  
[German Public Auditor]

Zelt  
Wirtschaftsprüferin  
[German Public Auditor]

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# Appendices



# **Appendix 1**

## **Sustainability Report 2025**





# enabling sustainability

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# General information

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Photo: 'Gases for Life' from Messer are delivered in bulk, via tanker trucks.



**Executive Management Board statement on our Sustainability Commitment**

At Messer, sustainability is part of our strategy and our responsibility. Since 2014, Messer has published a sustainability report on a voluntary basis to disclose its environmental, social and governance (ESG) performance and related management approaches. These reports are an expression of our commitments to people, the environment and good governance.

We maintain established compliance standards, including a formal Code of Conduct, and we expect our partners to follow the same standards. We progress on our Sustainability Commitments, through programs that focus on our environmental impact, safety and human rights, and foster a culture centered in our company values of customer focus, employee orientation, responsibility, entrepreneurship, trust and respect.

Our Commitments to Environment, Social, and Governance (ESG) principles guide us as we create long-term value and contribute to meeting the important requirements of our time thanks to ‘Gases for Life’ and innovative gas solutions.

Through defined initiatives in our own operations and collaboration with stakeholders in our value chain, we work to enable sustainability and continue to write the next chapters of Messer’s history, which stretches back more than 125 years.

**Bernd Eulitz**  
CEO

**Helmut Kaschenz**  
CFO

**Dr. Werner Hickel**  
COO Asia

**Virginia Esly**  
COO Europe

**Elena Skvortsova**  
COO Americas

**Basis of preparation of the Sustainability Report**

This sustainability report is voluntarily prepared on a consolidated basis, considering the same scope as the Consolidated Financial Statements of Messer SE & Co. KGaA. The legal entities that are fully consolidated subsidiaries of Messer SE & Co. KGaA do not prepare separate and distinct sustainability reporting; rather reporting is prepared and reported at the Messer SE & Co. KGaA level.

Messer’s obligation to disclose according to the EU’s Corporate Sustainability Reporting Directive (CSRD) is delayed under the stop-the-clock provisions until fiscal year 2027. Nonetheless, Messer’s preparations for CSRD requirements are in progress. While not disclosing according to CSRD / ESRS, Messer has taken steps to update topics and key performance indicators (KPIs) in a shift toward future compliance.

Previously, Messer reported Occupational Health and Safety, Transport Safety, and Environmental KPIs under the Non-Financial Performance Indicators chapter of its Combined Management Report and prepared a separate, voluntary Corporate Sustainability Report (CSR).

For the year 2025, our sustainability information is now presented in a new stand-alone Sustainability Report. We have included the material topics identified in our double materiality assessment and aligned the non-financial performance indicators with new KPIs reflecting our ongoing preparation for CSRD. The sustainability report is prepared on a calendar year basis, consistent with the time period of Messer’s financial statements.

Specific key performance indicators and qualitative disclosures for the 2025 reporting year are audited by a third party in accordance with ISAE 3000 (Revised) to a limited assurance level using criteria described in this basis of preparation, which are oriented on European Sustainability Reporting Standards (ESRS) criteria.

In this year’s reporting, Messer has voluntarily opted to include the following FY 2025 qualitative disclosures and key performance indicators in scope of assurance (indicated by the symbol ♦ throughout this report):

Topic <sup>1</sup>	Name	Reference
<b>Double-materiality assessment</b> <i>Oriented on ESRS 2, IRO.1</i>	Chapter: ‘Description of the process to identify and assess material IROs’	Page 11
<b>Environment – Energy</b> <i>Oriented on ESRS E1-5</i>	Fuel consumption from crude oil and petroleum products	Page 18
	Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	
	Total consumption from nuclear sources	
	Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	
	Total energy consumption related to own operations	
<b>Environment – GHG emissions<sup>2</sup></b> <i>Oriented on ESRS E1-6</i>	Gross Scope 1 greenhouse gas emissions	Page 20
	Gross Scope 2 greenhouse gas emissions (location-based)	
	Gross Scope 2 greenhouse gas emissions (market-based)	
	Gross Scope 3 greenhouse gas emissions (by significant category)	
<b>Own workforce – Messer team<sup>3</sup></b> <i>Oriented on ESRS S1-6 and S1-9</i>	Number of employees (headcount) and employees by gender	Page 30
	Gender distribution in percentage of employees at top management level <i>[definition of Top Management included in ‘Own workforce: Messer team’ chapter]</i>	Page 31
	Number of employees by type of contract	Page 31
<b>Own workforce – Safety<sup>4</sup></b> <i>Oriented on S1-14</i>	Number of fatalities in own workforce as a result of work-related injuries	Page 35
	Number of fatalities as a result of work-related injuries of other workers working on Messer sites	
	Number of recordable work-related accidents for employees	
	Rate of recordable work-related accidents for employees	
<b>Governance</b> <i>Oriented on ESRS G1-4</i>	Number of convictions and fines for violation of anti-corruption and anti-bribery laws	Page 46

<sup>1</sup> Messer applied the ESRS definitions for the KPIs included. While all material IROs are listed in this report, Messer has not included specific targets or metrics for every IRO. Targets and metrics for which ESRS has provided transitional relief and those currently in development within Messer are excluded.

<sup>2</sup> Environment metrics: Messer has applied a financial control approach, considering best practices for the industry with regard to customer-purchased power. Messer has excluded energy and GHG emissions disclosures based on operational control.

<sup>3</sup> Own workforce metrics: Messer has taken transitional relief and excluded information related to non-employees. Figures are presented primarily in narrative form; Messer has not presented these figures in accordance with the relevant ESRS AR tables.

<sup>4</sup> Safety metrics: Messer has taken transitional relief and excluded information related to non-employees and ill-health.

Messer prepared a double materiality assessment according to the ESRS standards, which informed our areas of focus and ESG program. The double materiality assessment included upstream, own operations, and downstream value chain considerations and, where relevant, is reflected in our policies, actions, targets and metrics.

### Time horizons

The time horizons considered in the Sustainability Report are consistent with those used in the financial statement, except where noted. Time horizons are defined as:

- a) Short-term time horizon: from the end of the prior reporting period up to 1 year.
- b) Medium-term time horizon: up to 5 years.
- c) Long-term time horizon: more than 5 years.

### Sources of estimation and outcome uncertainty

The report is prepared with the best available data.

The preparation of disclosures related to long-term forecast models or disclosures requiring data outside of Messer's own operations involve a greater level of uncertainty. While these disclosures are prepared with thorough analysis, uncertainties remain, in particular in the following areas:

- Climate transition: Messer based its assumptions on publicly available climate and renewable energy transition scenarios. Even so, outcomes may be affected by future events and influenced by external factors largely outside of Messer's control, such as public policy and the pace of energy transition.

- Value chain: The challenge of obtaining reliable and complete data in the value chain requires use of data that is not from specific activities controlled by Messer. In some cases, spend data from material countries was obtained where available and then allocations used in countries where reliable data was not readily available. Messer will continue to evolve its value chain reporting by refining estimations and increasing its use of primary data from its suppliers where prioritized and practical.

Further estimations, approximations, or judgments are required in some cases where actual data is not available. When this is necessary, the methodologies are defined at the specific metric level within this Sustainability Report and are reviewed on an ongoing basis to ensure the validity of the estimations, approximations or judgments.

## Governance of sustainability topics

### The role of management and supervisory bodies

The general role of corporate bodies such as the General Partner and the Supervisory Board as well as of administrative bodies is outlined in the 2025 Annual Report of Messer SE & Co. KGaA.

Messer's governance body is composed of two tiers. The general partner, Messer Management SE, which is in turn represented by the Executive Management Board (EMB), is responsible for the management of Messer SE & Co. KGaA. The Supervisory Board of Messer SE & Co. KGaA provides oversight of the EMB, assists the EMB in strategic decisions, and promotes sustainable action in addition to business success.

The Supervisory Board is chaired by Stefan Messer and consisted of nine members in 2025, four men and five women with relevant professional experience, including in industrial gases, management consulting, technology, education, and private equity. It plays an active role in Messer's sustainability efforts and is regularly updated on climate-related issues, and sustainability program progress and targets. Three committees support sustainability decisions:

- The Audit Committee addresses topics around accounting, audit of financial statements and the annual audit. In the context of environment, sustainability, and governance (ESG) matters, it covers governance matters.

- The Investment Committee is responsible for the preliminary discussion of investment decisions and environmental issues in the context of ESG.
- The Nomination and Remuneration Committee covers safety, health, environment, quality, and social issues in the context of ESG, including consideration of sustainability-related issues in connection with targets for compensation.

The Executive Management Board is made up of five members, three men and two women, including the CEO as Chairman of the EMB, the CFO, and three Chief Operating Officers who represent the operating businesses in Asia, Europe, and the Americas regions.

The educational backgrounds of the members are diverse, including Business Administration, Business Economics, International Management, Physics, Engineering, and Linguistics, with professional experience in the industrial gas business, financial markets, operations, as well as bioscience, wildlife conservation, oil and gas, and healthcare sectors.

The EMB supervises and supports all sustainability-related topics, including target-setting and policy approval. Within the EMB, the CEO drives global target-setting at the executive level and COOs are responsible for implementation of sustainability-related topics at the regional level.

A dedicated Sustainability Steering Committee, comprising the EMB, regional CFOs, and the global Chief Sustainability Officer (CSO), meets at least quarterly to oversee sustainability strategy, activities, and reporting. The CSO reports directly to the CEO and leads Messer’s global ESG program,

including assessing environmental impacts, risks, and opportunities, which include decarbonization and climate transition plans and setting global policies, targets and metrics that support the sustainability strategy of Messer.

Messer’s Group Risk Management team within Group Controlling, which reports to the CFO, is dedicated to assessing and managing enterprise risks. Further information on Messer’s Risk Management program (including topics related to sustainability) is included in the Combined Management Report of Messer SE & Co KGaA.

Messer’s Global Sustainability Office, led by the CSO, works closely with regional and corporate functions to:

- Assess and manage sustainability impacts, risks, and opportunities.
- Monitor, measure, set policies, commitments, and targets.
- Facilitate the process of sustainability reporting and communications.
- Monitor emerging requirements and trends.
- Establish programs that solidify our Sustainability Commitments.

Messer’s Global Sustainability Office manages overall program execution through its Sustainability Program Workstreams, aligned with organizational functions to address specific material topics.



**The Supervisory Board is chaired by Stefan Messer (photo)** and consisted of Dr. Johannes Fritz (Deputy Chairman), Dr. Werner Breuers, Elisabeth Dong, Maureen Messer-Casamayou, Heike Niehues, Sabine Scheunert, Dr. Nathalie von Siemens, and Geoff Wild in 2025.

## Integration of sustainability-related performance incentive schemes

The CEO, CFO, COOs, and CSO have incentives related to sustainability topics. These incentives relate to how they visibly engage with and drive the safety agenda, foster a culture of trust and mutual respect, develop climate transition plans, address climate resilience (climate and water), and reduce the overall carbon footprint.

## Internal controls over sustainability reporting

Messer is establishing an Internal Control System (ICS) that supports the accuracy, completeness, and reliability of both financial and ESG-related disclosures. This framework supports transparent and trustworthy sustainability reporting.

To uphold data integrity, Messer has established foundational controls that address key risks such as data completeness, accuracy, well-founded estimates, and timely accessibility. The ICS is embedded in the sustainability reporting workflow, covering reporting processes, data collection, IT general controls and assessment of impacts, risks, and opportunities.

Controls are applied throughout the data lifecycle – from initial input in operational systems to metric aggregation across entities and geographies, and final review and approval. These controls are designed to ensure that our ESG data meets data quality standards.

Key components of the ICS include:

- Clearly defined roles and responsibilities for ESG data management across departments
- Standardized procedures for data entry and review, supported by documentation and control checklists
- Automated checks within the core system to identify inconsistencies and missing data
- Manual plausibility reviews and peer assessments to validate reported information
- Regular coordination meetings to monitor control effectiveness and identify areas for improvement

To further enhance the credibility of sustainability disclosures, Group ICS conducts risk analyses at both the data point and process levels. The ICS is continuously developed in line with regulatory requirements and internal risk assessments.

Progress and status updates on the ICS are regularly communicated to stakeholders, including the Governance SteerCo (consisting of the CEO and the CFO) and the Supervisory Board (Audit Committee).

## Strategy, business model and value chain

### Messer’s operations

Messer produces and supplies industrial, specialty, electronic, and medical gases, including oxygen, nitrogen, argon, carbon dioxide, hydrogen, helium, rare and high-purity gases, and various gas mixtures – used across sectors such as manufacturing, chemical, steel-producing, pharmaceutical, healthcare, food and beverage, environmental protection, and research. Complementing our portfolio are application technologies and services that help customers improve safety, efficiency, and sustainability. We operate globally with a focus on growth in key markets and sectors.

### Upstream value chain

Messer’s largest sales come from air gases produced at our facilities. Main inputs include air, electricity, water, and in some plants, steam as well as natural gas. We source production equipment (compressors, vaporizers, tanks, cylinders) from suppliers and use owned as well as third-party trucks and service vehicles for transporting liquefied bulk gases, liquefied gases in dewars or gaseous gases in cylinders to customer sites. Additionally, we purchase gases such as helium, crude CO<sub>2</sub>, crude hydrogen, and specialty gases.

**Significant products and services offered**

Gases are indispensable in most industrial processes and help to meet the important requirements of our time. Its ‘Gases for Life’ are used in a diverse range of markets.

Messer’s customized gas solutions help its customers to realize greater safety, sustainability, efficiency, progress, and quality. Messer develops patented application technologies for gases in state-of-the-art competence centers.

Our resilient business model leverages regional and product diversification, mission-critical offerings, non-cyclical end markets, often long-term contracts, and flexible cost structures.

**Downstream value chain and significant markets served**

We support our customers in addressing key trends and achieving their objectives such as decarbonization, energy consumption and waste reduction, water conservation, and recycling.

Our products and applications enable customers to reduce greenhouse gas emissions, improve efficiency, and advance sustainability across industries – from food and beverage to healthcare and heavy manufacturing:

***Food safety and preservation for food and beverage***

Food-grade gases are used for the packaging, processing and transport of food products, ensuring food safety, reducing food waste and supporting efficient supply chain, among other things. Nitrogen and recovered carbon dioxide enable rapid freezing of food products. They are also used in refrigerated transport to maintain the cold chain and replace emissions-intensive refrigerated trucks equipped with

conventional diesel-powered refrigeration units. Nitrogen, recovered carbon dioxide, oxygen and argon extend the shelf life, prevent microbial growth and maintain product quality through modified atmosphere packaging, reducing food waste.

***Combustion and industrial processes for oil, gas and refinery, metals and glass***

Oxygen and hydrogen used in the oxy-fuel combustion process decrease energy consumption and reduce CO<sub>2</sub> and NO<sub>x</sub> emissions. Oxygen-enriched fluid catalytic cracking leads to capacity expansion and conversion improvements. Using hydrogen to desulfurize in petroleum refining decreases SO<sub>2</sub> emissions. Hydrogen and oxygen use leads to decarbonization of the iron-making process and elimination of CO<sub>2</sub> as a by-product.

***Glass production in manufacturing***

Argon and krypton used in window insulation improve energy efficiency of houses. Hydrogen and oxygen enhance combustion in the production of container and flat glass.

***Clean hydrogen for chemicals, environment, and transportation***

Hydrogen is considered a key factor in the decarbonization of industry and mobility. It plays an important role in industrial processes like annealing, sintering, and float glass manufacturing.

***Water treatment for chemicals and environment***

Oxygen and recovered carbon dioxide are used to treat drinking water, purify wastewater in sewage treatment plants and neutralize alkaline wastewater. These solutions support effective water management by reducing the environmental impact of treatment processes and enabling water reuse.

***Medicinal gases and medical care for healthcare***

Medicinal and medical gases are used for medical care and patient treatment. Homecare supply services and direct patient care, such as long-term oxygen therapy, support patients.

**Interests and views of stakeholders**

Messer’s stakeholders are central to its sustainability materiality assessment as well as its ongoing due diligence process. Messer engages its stakeholders in many ways. We use stakeholder insights and feedback as a source to guide our strategy and decision-making. These inputs are integrated into our sustainability program and reporting, including through our double materiality assessment to ensure our goals reflect stakeholder interests and concerns.

The process for informing the corporate bodies as well as the administrative bodies about views and interests of stakeholders regarding sustainability matters is addressed in the section ‘Governance of sustainability topics’.

*Customers*

We measure the satisfaction of our customers through systematic surveys and integrate the results into our management processes. Sales teams are situated locally and regularly interact with customers. More broadly, we provide additional communication and information offerings, and trade show appearances.

*Suppliers*

We provide suppliers with the Business Partner Code of Conduct; our procurement and energy management teams engage directly with key suppliers for critical products and services like electricity, hardware and production equipment, trucks, transportation, and purchased gases.

*Employees*

We conduct regular town halls both locally and globally. Further information about Messer’s engagement with employees can be found in the chapter ‘Own workforce: Messer team’.

*Communities*

We look at the needs of our communities (including individual community members and not-for-profit organizations) and support local aid projects. The Messer teams contribute to a wide range of initiatives that improve lives, whether that’s improving access to quality education and fostering training in scientific fields, promoting health, or responding to urgent needs like disaster relief.

*Industry associations*

Bernd Eulitz, Messer’s CEO, is chair and member of the Board of Directors of IOMA (International Oxygen Manufacturers Association). Additionally, Messer and employees in its operational regions are active members of multiple industry associations, including the European Industrial Gases Association (EIGA), the International Oxygen Manufacturers Association (IOMA), the Asia Industrial Gases Association (AIGA), the European Clean Hydrogen Alliance and the Joint Initiative for Hydrogen Vehicles across Europe (JIVE2), the Compressed Gas Association (CGA), the Chemistry Council of New Jersey (CCNJ), the Texas Chemical Council (TCC), the California Large Energy Consumer Association (CLECA), the Indiana Energy Consumers, the West Virginia Large Energy User Group, the West Virginia Manufacturing Association, the Pennsylvania Energy Consumers Association and Ohio Energy Group.

*Lenders and shareholders*

We engage financial institutions and our shareholders on a regular basis, through meetings and disclosures. Through our engagements, we create awareness of our material sustainability topics and demonstrate sustainability program progress.

*Media*

Our communication functions maintain connection with media, including press, journals, and social media. Through our engagements, we create awareness of Messer’s potential impacts on our customers and communities. Messer’s Corporate Communications function is most closely aligned with Media and NGOs and served as a proxy for representation of these groups with regard to Messer’s assessment of material topics.

# Impact, risk, and opportunity (IRO) management

## Material IROs and their interaction with strategy and business model

Messer’s mission statement – *to be the first choice for customers and employees as the leading privately held provider of industrial, medical, and specialty gases* – is rooted in our values and strengthened through our Sustainability Commitments.

Messer has publicly reported on its sustainability information since 2014, supporting its long-term commitment to environmental, social and governance topics. In 2024, Messer’s Executive Management Board signed the Sustainability Commitments, signaling further its continued focus on the environment, safety, people and good governance.

Through its double materiality assessment, Messer solidified its strategic sustainability topics. The material topics identified through the assessment informed Messer’s Sustainability Commitments to the environment, people and ethical business conduct. Among the most important topics are:

- Climate: We are working to reduce carbon emissions and energy use in our own operations and by helping our customers do the same. We strive to use more renewable energy, make our processes more efficient and develop gas application technologies that help industries improve productivity and lower their emissions.

- **Safety:** Safety is a priority. We focus on providing our employees, customers, and suppliers the training and tools they need to work safely. We aim to have everyone go home safely, every day.
- **People:** We believe sustainability includes treating people with respect. This means promoting a non-discriminatory, merit-based workplace built on trust and inclusion, and developing our people to ensure a knowledgeable, motivated, and entrepreneurial team that drives innovation for our business, influencing profitable growth, performance excellence, and value creation.
- Also reflected in Messer’s material topics are foundational principles, such as business conduct, protection of data and cybersecurity and stakeholder communication. We expect our team to operate with integrity and put in place processes that support sustainable growth and long-term value creation. Further, we implement data protection and cybersecurity processes and tools in order to protect the data and business systems that we rely on to serve our business partners.

Messer’s purpose – *Gases for Life* – further reflects its commitment to sustainability. By developing innovative gas applications with a customer-centered approach, Messer provides industries with solutions to help reduce environmental impact, improve safety, and enhance operational performance.

Our gases and applications can play an important part in making industries more sustainable, such as:

- In food and beverage, to help preserve food and reduce waste
- In manufacturing, to improve energy efficiency and reduce greenhouse gas emissions
- In healthcare, to support patient care
- In water treatment, to help clean and conserve water
- In transportation and industry, clean hydrogen to help cut greenhouse gas emissions

Sustainability is woven into the fabric at Messer – from how we treat people, to how we innovate, to how we help customers improve productivity and reduce their environmental footprint.

## Description of the process to identify and assess material IROs\*

In 2025, Messer completed a double materiality assessment (DMA) following the ESRS approach, to update its material topics and prioritize sustainability efforts worldwide. Messer assesses its operations and activities for significant changes, and determines if any updates are required in the DMA on an annual basis.

The DMA not only examined Messer’s current and potential impacts on the environment and society (impact materiality), but also the current and potential effects of external ecosystems on Messer’s financial performance (financial materiality). It gave us a unique opportunity to engage with our stakeholders, better understand evolving expectations, and involve them in Messer’s sustainability journey.

The DMA is a complement to Messer’s Global Risk Management policy and process, which is guided by the principles of ISO 31000:2018. Material sustainability-related risks identified through the DMA are quantified using thresholds aligned with Messer’s enterprise risk management system, where applicable.

We followed a systematic process to complete the double materiality assessment.

### 1. Prepared a list of sustainability matters

We first established and assessed a long list of 114 sustainability topics (including subtopics and sub-subtopics) derived from the most recent materiality assessment,

\* This chapter was included in the scope of assurance.

the European Sustainability Reporting Standards topic list, peer reviews, rating agency focus areas and relevant industry reports. We assessed each topic’s relevance to Messer’s own operations and value chain. Our assessment led us to a refined list of sustainability topics that could give rise to material impacts, risks, and opportunities, which were further assessed and narrowed to a shorter list of material topics in step 2.

**2. Developed and scored a list of relevant impacts, risks, and opportunities (IROs)**

For each of the sustainability topics, Messer identified positive and negative impacts, risks, and opportunities. Messer considered the interdependencies between impacts and risks and opportunities throughout its own operations and value chain to ensure all potentially material IROs were considered.

As part of our decision-making process, we developed a scoring methodology aligned with best practices from Messer’s Group Risk Management process to assess the IROs. We scored each IRO on a scale of 1 (lowest) to 5 (highest) according to the following criteria:

- Impacts were scored against severity (including the scope of actual or potential impact; scale of actual or potential impact and for negative impacts the irremediable character) and likelihood of occurrence.
- Risks and opportunities were scored against the magnitude of potential financial effects and likelihood of occurrence.

**3. Engaged stakeholders**

To support our scoring and validate our IRO listing, we engaged affected stakeholders. We conducted interviews with selected internal and external stakeholders across Asia, Europe, and the Americas, including customers, suppliers, financial partners, and members of the leadership teams. Furthermore, anonymous surveys were used to gather insights from Messer employees and social media followers, and as proxy, Messer’s Communications provided insights from media and non-government organizations. Stakeholder perspectives were then integrated into Messer’s scoring process to ensure alignment with stakeholder feedback.

**4. Assessed materiality**

After analyzing and validating the data, we applied a threshold for prioritization and disclosure on the most material topics, and as an internal control procedure, shared the materiality matrix output with internal stakeholders for final validation and alignment on the topics, including Messer’s experts from various business domains as well as the Executive Management Board.

The following table presents the material topics identified through the materiality assessment and where they are addressed within the report.

ESG topic areas	Messer’s material topics	Relevant chapter	
<b>Environment</b>	Improve decarbonization, energy efficiency, and climate resilience across our value chain	Environment: Climate mitigation and adaptation	
	<b>Social</b>	Promote a culture of trust, mutual respect, and employee development	Own workforce: Messer team
		Cultivate a culture of workforce safety, health, and well-being	Own workforce: Health and safety
		Uphold safe practices across our supply chain	Workers in the value chain
<b>Governance</b>	Foster safety for our customers and end users	Customers	
	Communicate with stakeholders about sustainability matters	General information	
	Promote compliance, good governance, and ethical business conduct	Governance: Business conduct	
	Safeguard data and promote cybersecurity	Data privacy and cybersecurity	

# Environment: Climate mitigation and adaptation

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Photo: Messer's air separation unit in Speyer, Germany.



# Our material impacts, risks, and opportunities (IROs)

Messer is committed to taking actions to help protect the planet. The production of industrial gases is an energy-intensive process. Messer therefore closely monitors its own production and distribution processes to ensure the efficient use and responsible procurement of energy, which is an important part of its operating costs and a significant

contributor to its greenhouse gas emissions. The impact of climate is felt due to the physical effects of climate change, and in changes to the policy, market, technology, and public sentiment landscapes that arise as a consequence of the energy transition.

To understand its impact on the global climate, Messer accounts for and publicly reports on its greenhouse gas (GHG) emissions and successfully obtained limited assurance on its global Scope 1 and 2 emissions reporting in 2024. Details are described in the section ‘GHG emissions’.

Messer assessed its climate-related impacts, risks, and opportunities in its double materiality assessment, described in the chapter ‘General information’, under ‘Impact, risk, and opportunity (IRO) management’. The identified material IROs related to the topic ‘Improve decarbonization, energy efficiency, and climate resilience across our value chain’ are shown in the following table.

	Impacts, risks or opportunities	Description	Value chain	Time horizon
<b>Climate change adaptation, Climate change mitigation</b>	Actual negative impact	Messer’s own operations and value chain GHG emissions contribute to a rise in the GHG concentration in the atmosphere, which may contribute to climate change.	Upstream, own operations, downstream	Long-term
	Actual negative impact	Messer’s own operations and value chain contribute to the environmental impacts of climate change, which may cause adverse human health effects.	Upstream, own operations, downstream	Long-term
	Potential positive impact	Sourcing inputs, parts, and equipment from suppliers with sustainable, climate resilient practices reduces negative impacts to the environment.	Own operations	Medium-term
	Risk	Increased regulation and the complexity of new regulations surrounding sustainability reporting and environmental legislation can lead to increased costs to the business as non-compliance could result in reputational risks and fines / penalties.	Own operations	Short-term, Medium-term, Long-term
	Risk	Increase in physical climate hazards pose a risk to employees and assets, which may increase costs of repair or replacement, insurance premiums or negatively impact energy supply security and production volumes.	Whole value chain	Short-term, Medium-term, Long-term
	Risk	Certain machinery and equipment used in operations may become obsolete as a result of energy transition activities, resulting in potential asset impairments.	Own operations	Medium-term, Long-term
<b>Energy</b>	Risk	An increasing share of renewables on the grid worldwide may lead to a premium for baseload power supplies, grid instability and increased costs due to inflexible power requirements.	Whole value chain	Short-term, Medium-term, Long-term
	Opportunity	Improving energy efficiency within production and distribution processes leads to cost savings and increases business profitability.	Own operations	Short-term, Medium-term, Long-term
	Opportunity	Reducing CO <sub>2</sub> emissions by purchasing a larger share of renewable energy can reduce the risk of higher carbon costs where emissions trading systems or taxes apply and increase the ability to use public-sector and policy incentives, which can reduce energy costs.	Own operations	Short-term, Medium-term, Long-term
	Opportunity	The energy transition may create or expand current new markets for Messer.	Downstream	Short-term, Medium-term, Long-term

To supplement the above from its double materiality assessment, Messer has implemented scenario-based processes to comprehensively evaluate its exposure to physical and transition risks from climate change.

To assess physical risk, in a first step, the geospatial coordinates of all relevant Messer production sites were assessed for climate and other natural hazards in a model based on the SSP5-8.5 pathway, focusing on expected conditions in the current year and in 2050. Following this, a more detailed assessment was undertaken together with the site's management and the Corporate Engineering department, considering the specific circumstances and assets at that site, and from there, action plans for risk mitigations were developed. Finally, the site's risk was evaluated in conjunction with Messer's Insurance department. This process is repeated on a semi-annual basis and leads to a quantitative assessment of Messer's physical climate risk for the current year, the following year, and over a longer time horizon that runs five years into the future and beyond.

To assess the climate-related transition risks and opportunities Messer faces, the company undertook a two-phase process. In the first step, countries with the highest relevance to climate transition risk were selected based on their revenue and EBITDA contributions (representing 62% of Messer's total 2024 revenue), their expenditure on energy, and their GHG emissions (representing 89% of Messer's Scope 1+2 (market-based) GHG emissions). In a structured interview process, business leaders from this selection of countries were asked to consider relevant outcomes from the Net Zero

by 2050 scenario produced by the Network for Greening the Financial System (NGFS) and their potential impact on their areas of responsibility. In the second step, the main risks identified from this effort are being incorporated into the risk taxonomy for Messer's Group Risk Management process and explicitly considered in subsequent semiannual update processes. Short- and medium-term risks are assessed by each entity, and long-term risks by the Global Sustainability Office in partnership with other corporate functions on the basis of the results of the above-mentioned NGFS scenario.

Through this risk management process, these main risks have been considered over the time horizons defined in the section 'Basis of preparation of the Sustainability Report', with the short-term time horizon running through the end of 2026, the medium-term through 2030, and the long-term time horizon starting in 2031.

Important transition events identified included increased supply uncertainty and prices for electricity, in some cases driven by pricing of GHG emissions, impacts from policy, market and technology changes in the regulatory environment on customer industries, and emerging customer preferences for products and suppliers with lower environmental (and social) impacts.

All business activities globally were assessed.

No assets that are incompatible with or need significant effort to be compatible with a transition to a climate-neutral economy were identified.

## Policies related to climate

In 2025, Messer's Executive Management Board committed to a Global Climate Policy. The policy outlines our position on key elements of a comprehensive climate strategy, including decarbonization, water, and waste, and specifies our governance, approach, and the key impacts, risks, and opportunities that were deemed material and important through Messer's double materiality assessment. The policy also describes the mechanisms in place to monitor progress. The policy applies to all board members and employees of Messer SE & Co. KGaA and of its subsidiaries and covers upstream, own operations, and downstream aspects of Messer's value chain.

The policy is founded on Messer's key values including safety and responsibility. Messer takes ownership for safety and well-being, manages sustainability, delivers high-quality products, and supports societies, communities, and customers. More specifically, Messer actively protects the environment by integrating sustainable practices into daily operations and customer solutions.

Messer's Global Climate Policy is an extension of Messer's Corporate Sustainability Commitments to protect the environment and serve our customers to the highest standard including:

- Optimizing energy consumption;
- Identifying and mitigating climate-related risks to our assets and operations;
- Increasing the use of renewable and low-carbon energy in our plants and sourcing;
- Increasing fuel efficiency and optimizing our logistics;
- Developing innovative gas applications that help our customers use resources more efficiently and reduce their GHG emissions;
- Responsibly managing water, waste, and refrigerants in our operations.

As part of our overall sustainability governance, Messer has established a climate transition workstream, consisting of representatives from each operating region with the necessary expertise and influence over Messer business activities to select and drive decarbonization initiatives and reporting (typically employees in operations, logistics, procurement, and other supporting functions).

Messer's regional teams are responsible for defining strategies, identifying and executing operational projects and energy procurement options to reduce emissions. The Global Sustainability Office guides the workstreams, advises on the level of ambition, identifies, and facilitates the removal of roadblocks. These plans are discussed with the Executive Management Board and aggregated globally. Climate

transition plans are monitored by the Global Sustainability Office and reported to the Sustainability Steering Committee at least annually, both in terms of emissions reductions and financial impacts.

Messer has set up a preliminary internal carbon price, which it plans to refine to enhance its decision-usefulness in addressing transition risk.

Messer seeks to understand and measure its climate impact by quantifying its GHG emissions at the corporate and product levels, following guidance outlined in its Climate Policy. The company calculates its corporate-level GHG emissions with reference to the Greenhouse Gas Protocol Corporate Standard, including the Scope 2 Guidance and Corporate Value Chain (Scope 3) Standard, and aligns its product-level accounting methodology with the principles of ISO 14040, 14044, and 14067, as well as applicable industry-specific standards.

The Climate Policy is available on the Messer SE & Co. KGaA intranet as well as within each region. New employees to the GHG and Climate workstreams are required to review the policy during onboarding.

## Transition plan for climate mitigation

As part of its transition planning process, Messer's Executive Management Board and shareholders were engaged to define decarbonization ambitions for Scope 1 and 2.

The activities described in this chapter form an important basis for the gradual development of a comprehensive transition plan guided by the ESRS requirements.

Most of Messer's production processes already utilize electricity as the primary energy source; hence, our Scope 1 is significantly smaller than Scope 2. To address its Scope 2 GHG emissions, Messer has identified four key decarbonization levers under which it is working to identify viable actions to pursue. These are:

1. Energy efficiency interventions
2. Investments in electricity self-generation
3. Purchasing renewable energy, e.g. through power purchase agreements, green tariffs or other mechanisms, and
4. Purchasing energy attribute certificates

Interventions to address Messer's Scope 3 emissions are being evaluated.

Messer's Global Climate Policy specifies governance around transition plans.

Messer's transition plan will depend on the availability of renewable electricity or technologies for generating zero-carbon electricity being available at an acceptable cost, and this in turn will depend on the evolution of the policy environments in the countries where Messer operates.

Transition plan development is subject to a multitude of risks, mostly relating to the evolution of the policy environment in the various jurisdictions in which Messer operates, so no firm commitment for the timing of adoption of a transition plan can be made. Messer has dedicated teams in its three major regions of operation working to identify actions that can support the development of an overall plan and is continuously working to mitigate its climate impact regardless of any publicly disclosed targets.

## Actions and resources in relation to climate change

### Own operations and energy consumption

Messer developed the processes necessary to identify, track, and aggregate decarbonization projects and their associated emissions impacts and planned significant financial resources across its global operations, with projects identified on an ongoing basis. On annual basis, Messer defines additional corporate actions needed to achieve its decarbonization ambitions.

In 2025, Messer has progressed several ground-mounted and rooftop solar photovoltaic electricity generation projects in Asia, Europe, and the Americas, and continues to invest in the efficiency of its manufacturing plants, including waste heat recovery and more efficient compressor and control technologies.

### Value chain

To help address value chain emissions, Messer offers Carbon Capture, Utilization, and Storage (CCUS). Through our ZeCarb service brand, we offer solutions for companies to achieve their net zero goals, covering customers' specific carbon capture needs along the full CCUS value chain, including solutions for carbon capture, liquefaction and temporary storage, and transportation. In 2025, Messer successfully completed a pre-FEED study for Ambrian Energy's CO<sub>2</sub> terminal in the port of Bremen, with a planned capacity of 2 million metric tons of CO<sub>2</sub> per year.

Messer not only provides technological solutions in the area of CCUS, but also operates under a Carbon Capture as a Service (CCaaS) model, serving as the project integrator that brings together all stakeholders – from emitters and transport to technology providers, intermediate storage, and permanent storage – delivering a comprehensive, one-stop solution from a single source for the customer.

Messer also helps capture and purify CO<sub>2</sub> from biogenic sources for reuse, which represents a temporary or permanent removal of atmospheric CO<sub>2</sub> and displacement of fossil CO<sub>2</sub> for these applications.

## Targets related to climate change mitigation and adaptation

Messer's last GHG reduction public target was to reduce its Scope 1 + 2 (location-based) emissions intensity of EBITDA by 40 % compared to 2019 by 2030, which was achieved in 2024, six years ahead of schedule.

Messer continuously seeks economically feasible ways to reduce the absolute emissions from its business and the energy it consumes. In 2025, Messer's EMB set an interim target to reduce the company's Scope 1 + 2 emissions (market-based) by 2 % in absolute terms compared to 2024, which was achieved. In 2026, we aspire to reduce Messer's Scope 1 and 2 (market-based) carbon footprint year-over-year by 2.5 %, in line with the industrial gases market and our sustainability commitments.

## Metrics related to climate change

Messer tracks its climate-related progress through multiple performance indicators, including energy consumption and mix, GHG emissions, and GHG emissions intensity. Metrics related to climate change are oriented on the European Sustainability Reporting Standards (ESRS) criteria. Specific methodologies are described together with the relevant performance indicator.

## Energy consumption related to own operations

Energy consumption and mix (MWh)	2025
Fuel consumption from coal and coal products	–
Fuel consumption from crude oil and petroleum products <sup>♦</sup>	476,042
Fuel consumption from natural gas	137,311
Fuel consumption from other fossil sources	–
Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources <sup>♦</sup>	6,614,326
<b>Total fossil energy consumption</b>	<b>7,227,679</b>
<i>Share of fossil energy consumption in total consumption (%)</i>	55 %
<b>Total consumption from nuclear sources<sup>♦</sup></b>	<b>1,166,709</b>
<i>Share of consumption from nuclear sources in total energy consumption (%)</i>	9 %
Fuel consumption for renewable sources, including biomass <sup>5</sup>	878
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources <sup>♦</sup>	4,661,454
The consumption of self-generated non-fuel renewable energy	3,473
<b>Total renewable energy consumption</b>	<b>4,665,805</b>
<i>Share of renewable sources in total energy consumption (%)</i>	36 %
<b>Total energy consumption related to own operations<sup>♦</sup></b>	<b>13,060,193</b>

<sup>♦</sup> This figure is included in the scope of assurance.  
<sup>5</sup> Also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.

## Performance summary

Messer reported total energy consumption of 11.8 TWh in the 2024 Combined Management Report of Messer SE & Co. KGaA, compared to 13.1 TWh in the 2025 Sustainability Report. In 2024, the energy consumption reported included electricity, steam and natural gas. In 2025, we revised our boundaries and aligned our energy disclosure with ESRS, leading to a 10% increase in total energy consumption reported. About 60% of the increase is from electricity, driven by revised boundaries (addition of new assets and adjustments to the classification of existing assets) and year-over-year changes in consumption. About 40% of the increase is from the inclusion of non-electricity sources of energy, including fuels for fleet and operations which were not previously reported as energy.

## Non-renewable energy consumption activities

Energy consumption from non-renewable sources includes fuels such as diesel and gasoline to operate Messer's product delivery fleet and diesel, natural gas, propane, and methanol to feed and operate its processes as well as acquired heat, steam, and electricity generated from non-renewable sources. Messer does not produce non-renewable energy.

## Renewable energy consumption activities

Energy consumption from renewable sources includes the consumption of ethanol to operate Messer's product delivery fleet, self-generated renewable energy from solar and wind, and both active and passive renewable electricity purchases.

## Electric vehicles

Messer includes the electricity consumption of its electric company car fleet.

## Energy consumption from high climate impact sectors

Messer's business activities fall under NACE code 20.11, the manufacture of industrial gases. Under this NACE code, all of Messer's activities are considered to be in a sector with a high climate impact. Therefore, the energy consumption and mix and associated energy intensity reported are representative of Messer's activities in sectors with a high climate impact. For the reporting year 2025, Messer's energy intensity<sup>6</sup> amounted to 2,894.34 MWh per million euros of net sales revenue.

## GHG emissions

### General accounting

Messer calculates its emissions with reference to the Greenhouse Gas (GHG) Protocol and considers industry best practices. Emissions are reported on a fiscal year basis. Messer's inventory consists of five of the seven Kyoto GHGs: carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), and perfluorocarbons (PFCs). Messer uses IPCC AR-6 100-year GWPs for all Kyoto gases.

Messer considers all entities financially consolidated under Messer SE & Co. KGaA within its boundaries for Scope 1, 2, and 3 reporting. Calculations are performed using a financial control approach and considering best practices for the industrial gas sector including published European Industrial

Gases Association (EIGA) guidelines.<sup>7</sup> Messer's Scope 1 and 2 emissions include facilities that were on stream or came on stream during the fiscal year.

Messer's activity data is obtained from source documents like supplier invoices where possible. When third-party documents are not available or reliable, Messer applies a quality hierarchy to identify the most accurate source, such as smart meter readings or manual meter readings. When necessary, Messer applies estimates.

When Messer consumes electricity and steam generated from a biogenic source or processes CO<sub>2</sub> from a biogenic source such as ethanol fermentation, the emissions associated with these activities are reported separately from non-biogenic sources.

Messer's GHG accounting policies provide for a materiality assessment to identify which types of plants and activities are included in GHG disclosures. Plant and activities contributing less than 5% to total energy consumption and combined Scope 1 and 2 emissions are considered immaterial and excluded from the GHG inventory; in aggregate these exclusions represent less than 1.2% of our combined Scope 1 and 2 emissions. This approach allows Messer to focus on material emission sources and ensure disclosures are both compliant and decision-useful, while efficiently allocating internal resources.

<sup>6</sup> Total energy consumption per net revenue in connection with activities in high-climate impact sectors.

<sup>7</sup> Messer has chosen a financial control approach, considering best practices for the industry with regard to customer-purchased power. Messer has excluded energy and GHG emissions disclosures based on operational control.

GHG emissions (metric tons of CO <sub>2</sub> e) <sup>8</sup>	2025*	2024 (base year)
Gross Scope 1 emissions	355,753	324,038
Gross Scope 2 emissions, location-based	4,499,152	4,292,946
Gross Scope 2 emissions, market-based	5,010,492	5,161,965
<b>Total Gross Scope 1+2 emissions, location-based</b>	<b>4,854,904</b>	<b>4,616,985</b>
<b>Total Gross Scope 1+2 emissions, market-based</b>	<b>5,366,245</b>	<b>5,486,003</b>
<b>Significant Scope 3 GHG emissions</b>		
1 Purchased goods and services	688,753	–
2 Capital goods	413,316	–
3 Fuel and energy-related activities <sup>9</sup>	1,153,025	–
4 Upstream transportation and distribution	164,531	–
5 Waste generated in operations	8,878	–
6 Business travel	11,687	–
7 Employee commuting	15,612	–
11 Use of sold products	2,663,947	–
13 Downstream leased assets	236,022	–
<b>Total Scope 3 GHG emissions</b>	<b>5,355,771</b>	–
<b>Total GHG emissions</b>		
Total GHG emissions, location-based	<b>10,210,675</b>	–
Total GHG emissions, market-based	<b>10,722,015</b>	–

## Scope 1

### Accounting

Scope 1 emissions are direct emissions from our own operations and include the combustion of fuels such as diesel, gasoline, and ethanol in our owned distribution fleet and leased company cars, the combustion of fuels such as natural gas, propane, diesel, and methanol as a feed stock or energy source in our plants, and fugitive emissions related to refrigerants in our processes and the production and distribution of CO<sub>2</sub> and N<sub>2</sub>O. Emissions of CO<sub>2</sub> and N<sub>2</sub>O are estimated through a mass-balance assessment conducted on representative plants, which quantifies product losses occurring during the purification process.

The factors for Scope 1 accounting can be found in the section 'Emission factor sources'.

### Biogenic emissions in Messer's own operations

Messer accounts separately for direct emissions from biogenic sources. The direct biogenic Scope 1 emissions not included in Scope 1 reporting for 2025 was 33.7 kilotons of CO<sub>2</sub>e.

<sup>8</sup> Messer has not fully aligned with the ESRS E1-6 AR 48 table, which requires base year and milestone years. The year-over-year view on GHG emissions is supporting Messer's year-over-year target.

◆ The 2025 figures in this table were included in the scope of assurance.

<sup>9</sup> Not included in Scope 1 and Scope 2.

**Performance summary**

Our Scope 1 emissions represent 3.5 % of our overall Scope 1, 2, and 3 carbon footprint for 2025 as Messer’s processes are largely powered by electricity. Most of Messer’s Scope 1 emissions are fugitive emissions from CO<sub>2</sub> and N<sub>2</sub>O processing and the combustion of fuels such as diesel, gasoline, and ethanol in our owned distribution fleet.

Scope 1 emissions increased by 10 % compared to 2024 while overall production rose by 5%. The emissions increase is due to annually revised estimations on the percentage of CO<sub>2</sub> released during processing based on current-year data, increased N<sub>2</sub>O production, and an overall increase in fuel consumption. These changes reflect several factors, including new assets that came online in 2025 and year-over-year variations in demand driving production and energy consumption at existing assets.

**Scope 2**

**Accounting**

Scope 2 represents 49 % of our overall Scope 1, 2 and 3 carbon footprint for 2025 (market-based). Scope 2 emissions are indirect emissions from our consumption of purchased electricity, steam, and heat.<sup>10</sup> Messer calculates both market-based and location-based emissions. Market-based emissions represent the use of contractual instruments, which include utility green tariffs, Power Purchase Agreements (PPAs), and Energy Attribute Certificates (EACs) such as Renewable Energy Certificates (RECs), Guarantees of Origin (GoOs), and Green Energy Certificates (GECs). Location-based emissions are calculated using emission factors considering the average emissions intensity of national or subnational grids on which energy consumption occurs.

The factors for Scope 2 location-based and market-based accounting can be found in the section ‘Emission factor sources’.

**Performance summary**

Our market-based Scope 2 emissions decreased by 2 % compared to 2024 due to a reduction in the average emissions intensity of our electricity consumption, which more than offset the increase in electricity consumption, driven by a 5 % increase in production year-over-year. The increases in consumption and production reflect several factors including new assets that came online in 2025, year-over-year changes in demand, production and consumption at existing assets, and minor adjustments to the classification of assets installed at customer sites where Messer does not bear the cost of consumed electricity.

In Asia, production increased year-over-year, mainly driven by the commissioning of the Quang Ngai air separation unit in Vietnam and higher output at existing facilities. While production increased, emissions did not, as there was a decrease in the average emissions intensity of our electricity purchases in both China and Vietnam, driven by the purchase of unbundled EACs and GECs.

In Europe, emissions decreased due to the procurement of renewable energy, PPAs and green tariffs. The production of air gases in air separation units remained largely stable. CO<sub>2</sub> volume increased due to the commissioning of a new CO<sub>2</sub> recovery plant in Austria and higher output at a facility commissioned in 2024 in the Czech Republic. N<sub>2</sub>O production decreased following flooding damage in the Czech Republic, leading to slightly lower emissions.

In December 2025, Messer’s project ‘Climate-friendly CO<sub>2</sub> production from natural sources using renewable energies in North Macedonia’ was recognized as runner-up in the category ‘Most Impactful ESG Initiative’ at the Gasworld Global Innovation Awards. CO<sub>2</sub> from a natural source, which would otherwise be released into the atmosphere, is captured, purified and liquefied and made available as a valuable resource. By utilizing renewable solar energy in the production process and on-site e-mobility, this project contributes to decarbonization.

In the Americas, production remained largely stable overall, but emissions increased as a result of increased electricity consumption. This is in part due to the addition of two new assets in Texas, which completed their first full year of production and the higher intensity of certain utility-specific emission factors.

<sup>10</sup> Assets installed on customer sites (on-sites) where Messer does not pay for the consumed electricity are reported in Scope 3 category 13.

## Scope 3

### Accounting

Messer has assessed its Scope 3 emissions, including all relevant upstream and downstream categories. Following is a description of the categories included and excluded from Messer's Scope 3 emissions inventory.

- **Category 1 and 2, purchased goods and services and capital goods**, are calculated through a spend-based method, drawing on relevant operating and capital expenditure categories from financial reporting.
- **Category 3, fuel-and-energy-related activities**, include the upstream emissions of fuels, electricity, and steam that Messer purchases including the transmission and distribution (T&D) losses of the purchased electricity and steam. Messer collects fuel consumed and electricity and steam purchased for Scope 1 and 2 calculations. Messer uses the average-data method to calculate Category 3 emissions, relying on upstream fuel (well-to-tank) and steam (well-to-tank and T&D) emission factors, and upstream electricity and T&D losses emission factors.
- **Category 4, upstream transportation and distribution**, include Messer's product delivery and distribution of which it does not have financial control. Messer collects miles driven or fuel consumption, which is either internally recorded or provided by the third-party carrier.
- **Category 5, waste generated in operations**, is calculated using data collected from Messer's waste vendors and local entities. Messer collects hazardous and non-hazardous waste quantities and treatment types for each country in which it operates.

- **Category 6, business travel**, is calculated using a spend-based approach. Messer collects spend data from each country, broken down into the categories of ground travel, air travel, and hotel accommodations where available and uses business travel total spend when not available.
- Messer estimates **category 7, employee commuting** based on internal survey results which allocate commuting emissions per person. The emissions are calculated by multiplying the emissions per person by the total number of Messer employees.
- **Category 11, use of sold products**, includes the indirect emissions associated with the sold CO<sub>2</sub> and N<sub>2</sub>O produced at Messer's sites. Messer assumes that 100% of the volume of products sold to the customer is lost to the atmosphere. Messer also supplies fluorinated gases for various customer applications. In 2026, Messer will initiate data collection and define procedures to estimate the volume of fluorinated gases released in the value chain. Until this process is completed, the emissions associated with fluorinated gases in the value chain are not included in Scope 3 Category 11.
- **Category 13, downstream leased assets**, includes the assets installed on customer sites (on-sites) where Messer does not pay for the electricity consumed. When a meter is not available on site, the consumption of the facility is estimated through use of the actual produced volume of the asset or if not available, the design production capacity of the asset and the average energy consumption per volume documented for each asset type.

Messer does not disclose Scope 3 Categories 8, Upstream leased assets, and 14, Franchises, because they are not applicable. Messer does not lease upstream assets or own franchises. Categories 9, Downstream transportation, and 15, Investments, are excluded as they are not material. Additionally, Categories 10, Processing of sold products, and 12, End-of-life treatment of sold products, are not reported separately since these activities are included under Category 11, Use of sold products.

Messer uses the highest quality data available for Scope 3 emission calculations. Estimates or extrapolations are utilized in every category to ensure a complete inventory, particularly for November and December where actual figures are not yet available. Messer will continue to hone and improve its Scope 3 methodology and data sources.

The factors used for Scope 3 accounting can be found in the 'Emission factor sources' section of this chapter.

**Performance summary**

Historically, Messer has reported gross Scope 3 emissions in its annual CSR. These emissions have increased significantly as the company refined and updated its methodologies. Most notably, Category 3 now includes all fuels and energy-related activities; in prior disclosures it included only T&D losses. Category 13 was not previously captured, and it now covers assets installed at customer sites (on-sites) where Messer does not pay for the electricity consumed.

**Emission factor sources**

Messer applies a quality hierarchy when selecting emission factors. The factors used in 2025 emission calculations are included in this section.

The following table presents Scope 1 emission factors.

Emission input	Region	Market-based sources	Location-based sources
Owned vehicles	All	DEFRA [06/10/2025]	DEFRA [06/10/2025]
Stationary fuels	All	EPA GHG Hub [01/15/2025]	EPA GHG Hub [01/15/2025]
CO <sub>2</sub> and N <sub>2</sub> O	All	EPA GHG Hub [01/15/2025]	EPA GHG Hub [01/15/2025]
Refrigerants	All	IPCC [12/30/2023]	IPCC [12/30/2023]

The following table presents Scope 2 emission factors.

Emission input	Region	Market-based sources	Location-based sources
Electricity	United States	Supplier (EEI [10/3/2025], published, or directly provided)	EGRID [6/12/2025]
		Residual mix (from all-generation tracking: NYISO, PJM, NEPOOL, else Green-e)	
	Canada	Supplier	ECCC [3/21/2025]
	Brazil	I-REC [2023]	IEA [09/2025]
	Colombia - Chile	I-REC [2023]	IEA [09/2025]
	China	MEE national residual [12/26/2024]	MEE provincial [12/26/2024]
	Southeast Asia	I-REC [2023]	IEA [09/2025]
		Europe	Supplier
		AIB [05/30/2025]	
		IEA [09/2025]	IEA [09/2025]
Steam	All	EPA GHG Hub [1/15/2025]	EPA GHG Hub [1/15/2025]

The following table presents Scope 3 emission factors.

Emission input / category	Region	Market-based sources	Location-based sources
1, 2, and 6	All	CEDA [11/11/2025]	CEDA [11/11/2025]
3 Purchased fuels WTT	All	DEFRA [06/10/2025]	DEFRA [06/10/2025]
3 Purchased electricity T&D	All	IEA [10/2025]	IEA [10/2025]
3 Purchased electricity upstream	All	IEA [10/2025]	IEA [10/2025]
3 Purchased steam T&D and WTT	All	DEFRA [06/10/2025]	DEFRA [06/10/2025]
4 Upstream transportation	All	DEFRA [06/10/2025]	DEFRA [06/10/2025]
5 Waste	All	DEFRA [06/10/2025]	DEFRA [06/10/2025]
6 Business travel	All	CEDA [11/11/2025]	CEDA [11/11/2025]
7 Employee commuting	All	Assumption	Assumption
8 Upstream leased assets	NA	NA	NA
9 Downstream transportation	NA	NA	NA
10 Processing of sold products	NA	NA	NA
11 Use of sold products	All	IPCC [12/30/2023]	IPCC [12/30/2023]
12 End-of-life treatment of sold products	NA	NA	NA
13 Downstream leased assets	United States	NA	EGRID [06/12/2025]
	Canada	NA	ECCC [03/21/2025]
	Brazil	NA	IEA [09/2025]
	Colombia - Chile	NA	IEA [09/2025]
	China	NA	MEE provincial [12/26/2024]
	Southeast Asia	NA	IEA [09/2025]
	Europe	NA	IEA [09/2025]
14 Franchises	NA	NA	NA
15 Investments	NA	NA	NA

### GHG emissions intensity

Messer calculated its GHG emissions intensity per revenue and EBITDA using Total Emissions (Scope 1, 2, and 3) for the first time in 2025. The net revenue and EBITDA used for the calculation of GHG emissions intensity is Messer's total net revenue and EBITDA reported in the Annual Report of Messer SE & Co. KGaA.

Net revenue and EBITDA used to calculate GHG emissions intensity (thousand EUR)		2025
Net revenue		4,512,324
Net EBITDA		1,400,293

GHG intensity of total emissions (metric tons of CO <sub>2</sub> e / thousand EUR)		2025
Total GHG emissions (location-based) per net revenue		2.26
Total GHG emissions (market-based) per net revenue		2.38
Total GHG emissions (location-based) per EBITDA		7.29
Total GHG emissions (market-based) per EBITDA		7.66



# Own workforce: Messer team

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Photo: The Messer team in China.

# Our material impacts, risks, and opportunities (IROs)

At Messer, our strength lies in the dedication and expertise of the individuals working across our sites and throughout our value chain. We recognize that our workforce plays a fundamental role in driving sustainable business practices and long-term value creation.

Messer’s own workforce comprises both employees and non-employees. Employees are defined as individuals who are in an employment relationship with Messer, in accordance with national laws and practices. This category includes individuals directly hired by Messer and /or those for whom Messer handles wage payments, such as permanent employees, temporary employees directly hired by Messer, dispatched employees in China, apprentices, and trainees.<sup>11</sup> Non-employees refer to self-employed individuals or those provided by third parties who are engaged in employment-related activities, for example temporary workers hired through third-party agencies.

Our workforce-related assessment focuses on employees, who represent the material portion of Messer’s internal workforce, allowing us to identify negative impacts, risks, and opportunities of Messer’s own workforce.

This definition is applicable to all results included under ‘Metrics related to Messer’s own workforce’, and additional explanations are provided together with the metrics where required.

Material impacts, risks, and opportunities related to Messer’s own workforce were identified through its double materiality assessment. These IROs are included in the following table:

	Impacts, risks or opportunities	Description	Value chain	Time horizon
<b>Employee engagement</b>	Risk	Lower employee engagement can lead to a decrease in employee motivation, satisfaction, and reduced productivity of Messer’s workforce.	Own operations	Short-term, Medium-term
<b>Diversity, employment and inclusion of persons with disabilities, gender equality and equal pay for work of equal value</b>	Potential negative impact	Lack of a culture of trust, respect, and employee orientation could lead to stress-related negative health effects and an unproductive work environment.	Own operations	Medium-term, Long-term
<b>Measures against violence and harassment in the workplace</b>	Potential negative impact	Violence and harassment in the workplace can result in psychological and physical risks to Messer’s workforce.	Own operations	Medium-term
<b>Training and skills development</b>	Risk	Insufficient training or qualification can lead to inefficiencies such as decreased product quality, an unsatisfied workforce and inability of Messer’s workforce to upskill and adapt to technological progress.	Own operations	Medium-term, Long-term
	Opportunity	Improved human capital, through knowledge and skill increase can lead to improved economic performance.	Own operations	Medium-term, Long-term
<b>Working time</b>	Potential negative impact	Inadequate working hours lead to dissatisfaction in the workforce, adverse health effects, and increased risk of incidents.	Own operations	Medium-term, Long-term
<b>Work-life balance</b>	Potential negative impact	Lack of work-life balance can lead to mental health issues such as burn-out.	Own operations	Long-term
	Risk	Lack of work-life balance can lead to overload and burn-out, resulting in loss of productive workforce for the company.	Own operations	Long-term

<sup>11</sup> Interns and working students are not considered as part of employees for the reporting purposes.

Building a culture based on Messer values, including employee orientation, trust and respect, helps address potential negative impacts to Messer employees identified in the double materiality assessment, such as risks to psychological and physical safety due to lack of work-life balance, an unproductive work environment, harassment, and overall employee dissatisfaction.

The risks identified are also related to a lack of commitment to an employee-oriented culture. By taking actions to demonstrate this commitment, we mitigate risks such as lower employee engagement, which can lead to decreased satisfaction and reduced productivity, and not having trained and qualified employees, which can result in inefficiencies and inability to adapt to progress. In addition, promoting an employee-oriented culture supports the development of human capital through increased knowledge and skills, which can contribute to improved economic performance.

## Policies related to own workforce

Messer's commitments to its own workforce are formalized through policies, which address the material impacts, risks, and opportunities. These include the Messer Code of Conduct and the Declaration of Principles – Human Rights and Working Conditions at Messer.

Besides the global policies that are applicable to all Messer employees, country-specific policies are also published and made available to employees at a local level to address specific legislation, culture and customs. Both global and local policies are available through internal communication channels in each country.

### Messer Code of Conduct

Messer Code of Conduct sets out binding principles of behavior for all Messer employees worldwide, providing guidance on how to apply ethical norms such as integrity, honesty, and lawfulness in their daily work. The document is part of the Messer Compliance Management System (Messer CMS) and is signed by the Executive Management Board, which is held accountable for these policies.

Based on the Ten Principles of the United Nations Global Compact, the Code of Conduct sets expectations regarding compliance with human rights (including prohibitions against child labor and forced employment), anti-discrimination, safety, health, environment, and quality, among other topics. The policy also describes the grievance mechanisms for employees and business partners to report violations or raise questions and concerns to the Local Compliance Officer, via e-mail or the Integrity Line.

### Declaration of Principles – Human Rights and Working Conditions at Messer

The policy highlights respect for human rights and the maintenance of fair working conditions across the globe that should be supported by employees, customers, and suppliers. It aligns with the Ten Principles of the UN Global Compact, the Labor Standards of the International Labor Organization (ILO) and the International Bill of Human Rights from UN. The document is signed by the Executive Management Board, which is held accountable for such policies.

The policy covers the ban on child and forced labor, modern slavery and human trafficking; the ban of discrimination based on gender, social or ethnic origin, nationality, religion or belief, disability, age, sexual orientation, or other relevant

forms of discrimination; and the promotion of a culture of trust and respect. It also bans harassment and shows Messer's commitment to an employee-oriented culture through employee development and training, employee engagement, fair remuneration and working time, and work-life balance.

The policy also outlines measures to provide and enable remedies for human rights impacts. It provides grievance mechanisms that employees can access to report violations or address questions regarding the policy.

## Process to remediate negative impacts and channels for own workforce to raise concerns

As outlined within Messer's Code of Conduct and the Declaration of Principles - Human Rights and Working Conditions at Messer, an established grievance mechanism ensures all reported concerns are investigated and resolved.

Please see Messer's disclosure on grievance mechanism within the chapter 'Governance: Business conduct'.

## Taking action

### Culture and engagement

Employee engagement remains a key priority at Messer. We believe that when employees are engaged, they are more productive, healthier, and contribute positively to both business outcomes and the communities we serve.

Throughout the reporting period, we implemented various initiatives aimed at fostering a collaborative and inclusive workplace. The initiatives included a training program designed to strengthen the Messer culture based on our values, enhancing decision making through objectivity and fostering a greater sense of belonging in the workplace. As a result, 95% of Messer's employees in the first and second management-levels, as well as our country leaders, successfully completed the workshop. Additional efforts were designed to strengthen team connections and celebrate Messer's values through two value months, one dedicated to Customer Focus and the other to Employee Orientation. Employees shared their experiences and success stories, highlighting partnerships with customers and their commitment to Messer's values and behaviors.

We also hosted events that encouraged dialogue across diverse perspectives, including a global roundtable on generational collaboration. Mental health initiatives were led at both regional and local levels, and we celebrated the cultural diversity within our organization through events that honored the customs and traditions of our global workforce.

Recognizing employee contributions is a cornerstone of our engagement strategy. In 2025, Messer launched the Global Value Awards to honor individuals who exemplify Messer's

values: customer focus, employee orientation, responsibility, entrepreneurship, as well as trust and respect. Five winners were selected for their achievements and contributions. In addition, regional programs such as One Europe Excellence Awards and the EMBRACE Awards in the Americas recognize employees who exemplify Messer values.

In 2025, we also reinforced our commitment to listening to employees by conducting the Great Place to Work® employee survey in more countries. Croatia, France, and Messer SE & Co. KGaA in Germany participated for the first time and joined Brazil, Canada, Colombia, Chile, and the United States as Great Place to Work®. Together, these certified countries represent approximately 50% of our workforce. We plan to extend participation to additional countries in 2026.

Alongside global initiatives, countries organized local engagement activities tailored to their teams. These efforts reflect Messer's approach of fostering a strong workplace culture, built on trust, respect, and opportunities, through coordinated efforts at both the global and local levels.

Through employee engagement initiatives, we continue to promote a safe and supportive work environment, helping to reduce stress and burnout, enhance productivity, and strengthen our collective sense of belonging. Ultimately, these initiatives contribute to better business outcomes and more resilient organization.

### Employee development and career growth

At Messer, employee development is a core element of our value of Employee Orientation. In 2025, we continued to invest in initiatives that promote training, skill building, and career advancement across the organization.

A development was the launch of the Global Professional Development Program, which brings together various employees from all regions. The program is designed to enhance leadership readiness, foster global collaboration, and support career growth. Participants benefit from training, mentorship from senior leaders, and the opportunity to work on global projects.

To further support career visibility and mobility, we introduced Messer Careers, a new website used for communication around employer branding and career opportunities. This website connects employees with global roles, showcases our values, and highlights employee stories.

Messer completed the performance review and succession planning process for top leadership levels worldwide. Local performance reviews continue to be conducted in alignment with country-specific plans, ensuring consistency and relevance across all regions.

## Metrics related to Messer’s own workforce

At Messer, inclusion is rooted in our values of Trust and Respect, and reflected in how we work with each other, our customers, partners and suppliers. By welcoming diverse perspectives, we improve teamwork, collaboration, innovation, and decision-making. This mindset honors the many cultures and customs that shape our global identity and reinforces what it means to be one global company. According to our Messer Culture Statement, our culture is a culture for everyone, where we win together.

Messer culture helps every individual feel seen, heard, and valued. It fuels engagement, innovation, and sustainable growth by creating a workplace where people can thrive based on their talent, merit, and contributions, shaping a strong, skillful and committed workforce.

For the metrics reported in this chapter, the employee data is compiled from records maintained in local payroll processes and consolidated at a global level, using the definition of own workforce as described in the ‘Material impacts, risks, and opportunities’ section of this chapter.

In 2025, Messer had 12,257 employees in 31 countries, of which 3,170 were women (25.9%); 9,084 were men (74.1%); and 3 responded as other (less than 0.1%). The following table highlights the employee figures for headcount by geographic region as of December 31, 2025.♦

♦ The figures in this paragraph were included in the scope of assurance.

Region	Number of employees (headcount as of Dec. 31, 2025)
<b>Asia</b>	<b>3,246</b>
China <sup>12</sup>	2,472
<b>Europe</b>	<b>3,657</b>
<b>Americas</b>	<b>5,354</b>
United States <sup>12</sup>	2,387
Colombia <sup>12</sup>	1,362
<b>Total headcount</b>	<b>12,257</b>

<sup>12</sup> Countries with over 50 employees representing 10% of total employees.

Messer's workforce is also represented by multiple generations. In terms of age distribution, Messer's workforce includes 1,391 employees under 30 years old (representing 11 % of the workforce), 7,208 employees aged 30 - 50 years (59 % of Messer's workforce) and 3,658 people over 50 years old (30 % of the workforce).

In its previous CSR report, Messer reported the gender distribution for managers in the first and second management levels. From 2025 onwards, in alignment with ESRS requirements, the previous distribution will no longer be reported. Messer will present the distribution at the Top Management level, which refers to the first and second levels below the Executive Management Board, with exceptions for individual contributors.<sup>13</sup> In 2025, Messer had a total of 155 employees in the Top Management category, of which 48 were women (31 %) and 107 were men (69 %).

In addition to the Top Management category and to introduce a more comprehensive view of Messer's own workforce, we also present the number of employees in Senior Leadership positions and Professional and Managerial positions. Senior Leadership refers to Managing Directors responsible for leading country-level business and their direct reports<sup>14</sup> and Professional and Managerial refers to employees who perform office-based or administrative work. As of December 31, 2025, the number of employees in Senior Leadership was 438, of which 132 were women (30 %) and 306 were men (70 %). The total number of employees in professional and managerial positions was 6,724, of which 2,909 were women (43 %) and 3,815 were men (57 %).

In terms of type of contract, Messer's workforce is represented by permanent employees, temporary employees and non-guaranteed hours employees, as per the following definitions:

- Permanent employee: An employee who works for a company for a long period of time, without a specified end-date. Part-time and Full-time employees are considered examples of permanent employees.<sup>15</sup>
- Temporary employee: A temporary employee who is directly hired by Messer and fills a role at a business or organization for a brief period, meaning their employment has a specified end date.
- Non-guaranteed hours employee: Non-guaranteed hours employees are employed by Messer without a guarantee of a minimum or fixed number of working hours. The employee may need to make themselves available for work as required, but Messer is not contractually obliged to offer the employee a minimum or fixed number of working hours per day, week, or month. Examples: Casual employees, employees with zero-hour contracts, and on-call employees are examples that fall under this category.

In 2025, Messer employed a total of 11,835 permanent employees, representing 96.5 % of Messer's workforce, 413 temporary employees (3.4 %) and nine non-guaranteed hours employees (0.1 %).<sup>16</sup> These numbers restate the commitment Messer has to have a long-term relationship with its workforce, and the efforts to insource knowledge and skills.

During the reporting period, the average tenure of an employee working at Messer was 10 years. The turnover rate for the same period was 11 %<sup>17</sup>, with 1,374 employees leaving the organization.

<sup>13</sup> Individual contributors at first level below the Executive Management Board, excluding administrative staff, are considered part of Top Management if they hold responsibility for a topic at the global or regional level. Individual contributors at the second level below Executive Management Board are excluded as part of Top Management.

◆ The figures in this paragraph were included in the scope of assurance.

<sup>14</sup> In China, Senior Leadership is defined as the individual responsible for leading the legal entity and their direct reports. In the United States, the regional Chief Operating Officer (COO) also serves as the country lead.

<sup>15</sup> In China, employment contracts are initially concluded for a fixed term and generally subject to automatic renewal. These contracts are therefore classified as permanent.

<sup>16</sup> Employees by type of contract: 11,835 Permanent Employee (3,080 women; 8,752 men; and 3 other); 413 temporary employees (87 women, 326 men) and 9 non-guaranteed hours employees (3 women; 6 men).

<sup>17</sup> The turnover rate is calculated by the total number of terminations (due to voluntary, involuntary, retirement and others, such as death in service, resignation due to disability etc.) divided by the total number of headcount at the end of the reporting period (December 31, 2025).

# Own workforce: Health and safety

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Photo: The Messer team in Canada.

## Our material impacts, risks, and opportunities (IROs)

Messer’s commitment to safety is the foundation of its business operations and long-term success. Our efforts to uphold safe practices emphasize our dedication to a safe, healthy, and environmentally responsible workplace. Safety is our license to operate, and this belief is embedded into our values and internal guidelines.

We prioritize safety in every action, aspiring to a zero-incident workplace that protects employees, customers, and communities. Employees are aware of their individual responsibility and demonstrate visible leadership, exhibiting safety values, behavior, and practices.

We focus on creating a safe, clean, and healthy environment for all employees at our worksites and offices wherever we operate. Every employee is empowered to stop and refuse any activity that they feel is unsafe behavior and might compromise safety. Further, our collaboration with business partners, industry peers, national, and international associations, such as the Compressed Gas Association (CGA), the European Industrial Gas Association (EIGA), the Asia Industrial Gases Association (AIGA) and the China Industrial Gases Industry Association (CIGIA) as well as other stakeholders support safety performance throughout our value chain.

Through its double materiality assessment, Messer identified the material impacts, risks, and opportunities related to health and safety of its own workforce.

	Impacts, risks or opportunities	Description	Value chain	Time horizon
<b>Health and safety</b>	Potential negative impact <sup>18</sup>	Insufficient prevention measures can lead to adverse human health effects such as fatalities, workplace illnesses / injuries caused by manufacturing activities.	Own operations	Medium-term, Long-term
	Potential negative impact	Given Messer's operations, there are health and safety risks to workers that could result in adverse health effects, fatalities or injury.	Own operations	Short-term, Medium-term
	Risk	Negative long-term effects of working conditions can lead to reduced career longevity and increased workers' compensation costs, and can pose challenges to talent attraction and retention resulting in lower financial performance.	Own operations	Long-term
	Risk	Insufficient qualification or health and safety training of employees can impact safety, productivity, and reputation resulting in negative financial impacts.	Own operations	Medium-term, Long-term

<sup>18</sup> Although a single fatality was recorded in 2025, current evidence does not indicate a systemic issue; therefore, the assessed impact continues to be classified as potential.

## Policies related to health and safety

Messer has policies and commitments that demonstrate our commitment to creating a safe work environment for our employees.

### Global commitments

The Corporate Safety, Health, Environment and Quality (SHEQ) Commitment reflects a unified commitment across Messer to uphold health and safety as core principles of our business demonstrated through our operations. We strive for zero accidents and take responsibility for the safety of our employees, customers, and contractors throughout our value chain.

### Regional policies

In addition to the Corporate SHEQ Commitment, regional health and safety policies further reinforce the importance of safety in our operations and the commitment of the leaders of each region to uphold these principles. Building on these regional policies, Messer translates commitment into action through structured programs and measurable performance indicators that ensure safety principles are consistently applied across all operations.

## Taking action

To support its policies, each of Messer's regions has implemented programs, tracking, and monitoring of safety metrics, including key performance indicators (KPIs) and leading indicators recognizing activities that enhance our safety culture. As part of this approach, Messer monitors key leading indicators, including employee engagement in safety topics, with a goal of achieving at least one meaningful safety interaction per employee. The safety KPIs are tracked at the region, country and entity level and are reported to local and executive management on a regular basis. Performance is also measured and disclosed based on local regulations and standards. Comprehensive training programs and the proper use of personal protective equipment (PPE) are essential components of our commitment to workplace safety. These initiatives equip employees with the knowledge and tools they need to perform their tasks. By fostering a culture of preparedness and prevention, we reduce the risk of accidents, enhance operational efficiency, and support the long-term health and resilience of our workforce.

There is a management structure in place to monitor progress and improvements. All accidents and incidents are investigated and when necessary, corrective actions and mitigation plans are put in place to prevent future incidents. Intelex™, a global EHS & Quality management software solution, is used to capture and track incidents, facilitate investigations, and track corrective actions. A process has been established that ensures that impacts are addressed and corrective action plans are put in place and monitored when necessary.

### Global Safety Day 2025: 'Move Smart, Stay Safe'

Each year, Messer celebrates a Global Safety Day worldwide, dedicating time to focus on building a safer and healthier work environment, reducing workplace injuries, and embedding safety in our day-to-day work.

Every day, employees face preventable injuries caused by inattention, uneven surfaces, improper lifting techniques, unsafe equipment use, and lack of awareness in high-traffic areas. Slips, trips, back strains, and even serious collisions can happen when safety isn't ingrained in our actions.

Our 'Move Smart' initiative supports employees in making safety-conscious decisions when lifting, pushing, walking or operating equipment in our work environment. By promoting safe and efficient movement in the workplace, we reduce risks and protect one another.

We encourage our employees to 'Stay Safe' by:

- Lifting properly, using equipment correctly
- Staying alert around vehicles and high traffic zones
- Keeping workspaces clear
- Communicating and planning

Discussions during the Global Safety Day focused on how these principles apply to diverse, critical areas of our daily work including:

- Pedestrian safety
- Commuting and passenger vehicles
- Material handling
- Fleet operations
- Transport of hazardous materials
- Air travel

This proactive approach helps reduce injuries, fosters a culture of mutual support, and promotes overall workforce well-being, thereby ensuring our teams remain healthy, productive, and fully engaged in their work. Over the long term, these practices contribute to employee health, reduced absenteeism, and a stronger, more resilient organization.

## Metrics related to health and safety

Messer includes four key performance indicators to report progress on its Safety commitments. The definition of employees considered in these metrics is aligned with the definitions described in ‘Own workforce: Messer team’.

Historically, to provide insight into the impact of work-place incidents on our employees and operations, we have disclosed the number of working accidents with lost days, the lost time accident rate, the accident severity rate and the number of transport accidents. While these indicators remain meaningful for conveying Messer’s story, we are replacing them with key performance indicators that are aligned with the European Sustainability Reporting Standards (ESRS). These new disclosures will continue to tell our story and can also strengthen our ability to monitor trends, identify risks, drive continuous improvement, and facilitate comparability with other ESRS-reporting companies. This foundation positions us to evaluate 2025 performance with greater clarity and precision, ensuring that our progress toward a safer work environment is measurable, meaningful, and consistent.

Health and safety metrics*	2025
Number of fatalities in own workforce as a result of work-related injuries	–
Number of fatalities as a result of work-related injuries of other workers working on Messer sites	1
Number of recordable work-related accidents for employees	84
Rate of recordable work-related accidents for employees (per 1 million working hours)	3.54

### Performance summary

Safety is a central topic across Messer. Throughout each of our regions, we implemented a variety of programs and initiatives to create a safe working environment and to strengthen a culture that encourages safety reporting and continuous improvement for everyone. The number of recordable work-related accidents for employees slightly increased from 79 in 2024 to 84 in 2025, which includes production and administration facilities as well as transport. One of Messer’s priorities is to use leading indicators to drive a culture of safety and continuous improvement. In 2025, we focused on safety engagements with Messer employees, encouraging conversations, training, ride-along trips with drivers, managers’ discussions and safety observations.

\* The figures in this table were included in the scope of assurance.

In Asia, the number of recordable work-related accidents was consistent with 2024, and overall safety performance remained near or slightly below local industry benchmarks. However, we deeply regret that one contractor fatality occurred at a construction site, underscoring the need for continued vigilance in our safety efforts. In 2025, members in the region launched the “Take 5 – My Safety, My Responsibility” program, which encourages employees to pause and assess risks before starting work. Sites also actively implemented “Committed to Zero Accidents” engagement activities, including behavioral observations, near-miss reporting, site and customer-site inspections, safety trainings, meetings, and events. Data from these activities provides valuable insights for improving safety performance. Through these initiatives, our safety culture transformation in the region continues to shift from a compliance mindset toward proactive personal commitment.

In Europe, the region sustained its safety trajectory, with zero fatalities and the performance regarding recordable work-related accidents remaining below long-term trends for the region, despite having five additional cases compared to 2024. Messer in Europe has been honored with two EIGA Safety Gold Awards in 2025, underlining the company’s sustained commitment to workplace safety and operational excellence. The awards were presented to Messer in Spain for its site in San Isidro and in Hungary for its site in Kazincbarcika. Both sites achieved long-term safety performance, with 15 and 25 consecutive years without recordable work-related injuries, respectively. Europe has seen a continued shift toward resilient and disciplined safety performance, driven by the COMPASS journey where oper-

ational leaders have continued to take more ownership of safety. These leaders were also supported by an expanded Safety, Health, Environment and Quality (SHEQ) team that worked to implement consistent practices across all countries, including Safety Moments, Last Minute Risk Analysis, monthly safety topics, and enhanced site labelling. These practices, along with COMPASS workshops, transport safety workshops and initiatives, and operational audits, keep the awareness of risks high across all sites in the region.

In the Americas, the number of recordable work-related accidents remained steady and there were no fatalities. In 2025, nine Messer sites across the United States and Canada were honored by the Compressed Gas Association Safe Facility Performance Awards for exceptional safety performance. These facilities achieved Bronze, Silver, and Gold recognition for maintaining incident-free operations over extended periods—including three sites reaching an outstanding 15 years without a lost-time incident. This achievement reflects Messer’s strong, sustained commitment to safe workplaces across our operations. Throughout the year, the region continued to improve their safety culture program, called “Safer Together”. The program is centered on behavior-based safety principles and is designed to increase workplace safety by observing individuals performing work and engaging with team members to reinforce desired safety behaviors proactively and positively, while also analyzing the causes of less safe behaviors. In 2025, the emphasis was on trust, observation, and feedback among frontline leaders. Efforts focused on strengthening the safety culture through engagements such as observations, hazard identification, corrective actions, and employee training.

Our regional programs and initiatives have delivered strong safety outcomes and are continuously advancing Messer’s safety culture – fostering an environment where every employee takes proactive responsibility for safety in all aspects of their work.

# Workers in the value chain

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Photo: Messer's CO<sub>2</sub> recovery plant in Landeck, Austria.



# Our material impacts, risks, and opportunities (IROs)

Messer is committed to upholding safe practices across its supply chain by protecting and promoting the safety of the workers in its value chain.

Messer’s value chain workers include employees of contractors and suppliers in construction, plant maintenance and

operation, as well as logistics and transportation. Messer’s suppliers manufacture equipment and hardware for production, such as compressors, vaporizers, bulk tanks and cylinders. Messer deploys both owned trucks and third parties for transporting liquefied bulk gases, liquefied gases in dewars or gaseous gases in cylinders to customer sites.

Recognizing this interdependence, Messer has identified material IROs into its approach with regard to value chain workers:

	Impacts, risks or opportunities	Description	Value chain	Time horizon
<b>Child labor, forced labor</b>	Potential negative impact	Child and forced labor is a violation of basic human rights, leading to loss of education, loss of freedom, resulting in reduced quality of life.	Upstream	Medium-term
<b>Measures against violence and harassment in the workplace</b>	Potential negative impact	Violence and harassment in the workplace impacts psychological and physical risks to workers within Messer's value chain.	Upstream	Medium-term
<b>Health and safety</b>	Potential negative impact	Workers in Messer's value chain can be exposed to health and safety risks that could result in adverse health effects, fatalities or injury.	Upstream	Medium-term
	Risk	Inadequate health and safety policies, standards and monitoring systems throughout Messer's value chain could contribute to incidents that increase costs and result in potential loss of product/materials.	Upstream	Long-term

## Policies related to value chain workers

At Messer, we strive to act with a high degree of integrity and reliability. Since the founding of Messer, we have valued responsible behavior toward people and the environment, and compliance with the law, as cornerstones of the way we do business. Consequently, we expect that our business partners act responsibly and in compliance with all applicable laws, too.

The Business Partner Code of Conduct represents uniform, global guidelines for all Messer business partners that are based on the Ten Principles of the United Nations Global Compact and focus on internationally recognized human rights, labor standards and working conditions, including non-tolerance of violence. Messer's Executive Management Board is responsible for approving this policy. Messer adheres to internationally recognized human rights and the general ethical principles against child labor and forced employment. At Messer, respect for internationally recognized human rights forms the basis of all our business relationships. We expect our business partners to respect fundamental human rights in their operations and undertake to respect the rights of employees and other stakeholders and to treat them according to the rules of the international community. Further, we expect our business partners to comply with all applicable laws and regulations on occupational health and safety.

The Business Partner Code of Conduct is available on the website of Messer SE & Co. KGaA, in the compliance page <https://corporate.messergroup.com/en/compliance-management-system>.

## Taking action

### Supplier due diligence

Messer has implemented a third-party management system, starting with Europe and with current pilots in the US, Canada and Asia. The roll-out of this system will continue into 2026. This enables Messer to fulfill its extensive due diligence obligations regarding the risk-based review, selection, and monitoring of its suppliers. These third-party due diligence checks cover reputational, corruption, and sanction risks as well as human rights, occupational health and safety, and environmental protection issues. Measures will be implemented together with the supplier in case of potential high risk or incidents being identified. These measures range and will be determined on a case-by-case basis, e. g., from the acceptance of the Messer Business Partner Code of Conduct or specific compliance contract clauses to onsite audits.

### Supplier safety

Safety, health, and environmental protection and quality (SHEQ) are fundamental to our business and integrated in our decisions, actions, and behaviors. Our Executive Management Board has endorsed our Corporate SHEQ Commitment that outlines our position on safeguarding the health and safety of employees, customers, contractors and communities. These guidelines reflect our ambition to achieve zero accidents and incidents by taking responsibility for safety. We advance this goal through collaboration with business partners, local government agencies, industry peers, and international associations to continuously improve SHEQ performance across our value chain.

Messer expects all contractors and suppliers who work at Messer sites or who support Messer's transportation to customers to comply with all local laws and regulations for health and safety, at a minimum. Contractors and suppliers working on our behalf are provided with relevant and Messer-specific health and safety standards and training, which is adapted to address region-specific high-risk activities and meets local language requirements. Contracts awarded include safety clauses, and appropriate permit-to-work authorization is required for high-risk and hazardous activities to ensure that proper risk assessments and safety measures are in place before work begins, and that all local regulatory and industry safety requirements are met. To further strengthen these efforts, Messer requires emergency response protocols and conducts joint drills with relevant suppliers to ensure preparedness and collaboration in critical situations.

## Channels to raise concerns

At Messer, critical questions, concerns, and serious violations of the law are always listened to. We ensure that all reported concerns are investigated and resolved. To this end, all business partners have various options for reporting, which may include, for example, by email, telephone, letter, or online. Please see the chapter 'Governance: Business conduct' for additional details on grievance mechanisms and channels to raise concerns.

# Customers

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Photo: The Messer team in Thailand.

## Our material impacts, risks, and opportunities (IROs)

Messer provides gases and related application technologies to a large array of customer segments. We engage with our customers through a multi-channel approach that fosters reliability, transparency, responsiveness, innovation, and alignment with their needs. In doing so, Messer ensures it offers relevant products, gas applications or associated services, maintains a reliable product supply, promotes safety, and meets customer expectations while also supporting their sustainability goals.

In the table following are descriptions of our material IROs related to customers:

	Impacts, risks or opportunities	Description	Value chain	Time horizon
<b>Access to (quality) information, health, and safety</b>	Potential negative impact	Failure to communicate health and safety warnings and provide safety training could lead to misuse of products and harm to customers and communities.	Downstream	Medium-term
	Risk	Failure to communicate health and safety warnings and provide safety training could lead to misuse of products causing reputational damage, liability, and fines.	Downstream	Long-term
	Opportunity	Maintaining positive working relationships with Messer's customers through strong safety standards and practices can lead to higher levels of satisfaction and increased repeat revenues.	Downstream	Medium-term

## Policies related to customers

Messer promotes integrity and safety with its customers. Messer's Business Partner Code of Conduct sets forth guidelines for doing business within Messer. Applying a risk-based approach, we expect our customers to abide by the principles in the Business Partner Code of Conduct, or to have similar policies in place, particularly regarding the environment, human rights, labor standards, health and safety at work, and corporate governance. Please see the chapter 'Workers in the value chain' for additional details on this policy.

## Taking action

### Promoting safety

Messer is committed to upholding safe practices across its value chain by promoting the safe use of its products at customer sites. We recognize the potential risks that come with using industrial gases and equipment and take steps to ensure customers are aware of these risks and the proper procedures to mitigate them. We foster open communications and learning with customers to promote compliance with health and safety policies.

Our Executive Management Board has endorsed a Corporate SHEQ Commitment that outlines our position on safeguarding the health and safety of employees, customers, contractors, and communities. These guidelines reflect our ambition to achieve zero accidents and incidents by taking responsibility for safety. We advance this goal through collaboration with business partners, local government agencies, industry peers, and international associations to continuously improve SHEQ performance across our value chain.

Our health and safety procedures include providing safety guides, training, and other support to raise awareness of potential hazards and to help customers use our products and equipment safely. We strive to comply with all applicable legal, regulatory, and industry requirements regarding product labeling, hazard identification, and the safe use of our gases.

In Colombia, Messer delivers direct patient care under its REMEO program through relationships with insurers. While insurers are legally bound to disclose to the government, Messer supports the national health regulations (Resolution 3100) through its local Patient Rights and Responsibilities policy. Messer communicates these commitments in meetings directly with patients and their families. Oversight is supported by multiple mechanisms, including nine monthly committees and patient follow-up sessions. Together, these policies demonstrate Messer's commitment to comply with applicable legal requirements and reflect its dedication to human dignity, privacy, and comprehensive patient protection.

## Channels to raise concerns

At Messer, critical questions, concerns, and serious violations of the law are always listened to. Messer ensures that all reported concerns are investigated and resolved. To this end, customers have various options for reporting, which may include email, telephone, letter, or online. Please see the chapter 'Governance: Business conduct' for additional details on grievance mechanisms and channels to raise concerns.

# Governance: Business conduct

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Photo: The Messer team in the United States.

# Our material impacts, risks, and opportunities (IROs)

Messer stands for responsible corporate management, focused on sustainable value creation and trusting cooperation with its shareholders, business partners, employees, and other stakeholders. We are committed to compliance, good governance, and ethical business conduct.

In the table following are descriptions of our material IROs related to business conduct:

	Impacts, risks or opportunities	Description	Value chain	Time horizon
<b>Business conduct</b>	Risk	Non-compliance with regulations and laws poses economic risks such as suspensions, lawsuits, or payment of fines.	Own operations	Medium-term, Long-term
<b>Corporate culture</b>	Risk	Ineffective communication to stakeholders of Messer's corporate culture around ethical policies and decision making can lead to perceptions of inadequate governance to uphold ethical behavior.	Own operations	Medium-term, Long-term
	Opportunity	Maintaining a corporate culture which seeks compliance can improve Messer's business ethics practices and positively impact financial and operating performance.	Own operations	Long-term
<b>Incidents of corruption and bribery, protection of whistleblowers</b>	Potential negative impact	A lack of policies or low standards regarding business ethics can lead to fraud, corrupt practices, anti-trust violations, money laundering or bribery, ultimately hindering economic development, and exacerbating social inequalities.	Own operations	Medium-term
	Risk	Inadequate compliance risk management can result in significant financial penalties and reputational harm.	Own operations	Medium-term, Long-term
<b>Prevention and detection including training</b>	Risk	A lack of training regarding business ethics for employees may lead to non-compliance, fines, and reputational damages.	Own operations	Long-term

## Policies related to business conduct and corporate culture

### Corporate culture

At Messer, we are committed to conducting business with integrity and reliability. Since the inception of our company, Messer has valued responsible behavior toward people and the environment, and compliance with applicable laws, as cornerstones of the way we do business. This is supported by strong leadership commitment, focused communication, and regular global awareness initiatives that reinforce business ethics and compliance as a clear organizational priority.

Messer stands for responsible corporate management, which is focused on sustainable value creation and trusting cooperation with its shareholders, business partners, employees, and other stakeholders. Our principles and processes require strict compliance with laws and regulations, ethical and responsible behavior, and are an integral part of Messer's Compliance Management System (CMS). Our CMS considers internationally and nationally recognized standards for good and responsible corporate governance.

### Policies

The fundamental document of the CMS is the Messer Code of Conduct, which provides a binding framework for dealing with conflicts of interest and for complying with applicable laws, regulations, and rules that affect our business. It defines a standardized, globally binding code of conduct for all Messer employees. Messer's Executive Management Board is ultimately responsible for monitoring Messer's CMS and the implementation of Messer's Code of Conduct.

Messer is dedicated to conducting business ethically, with integrity, and in compliance with all applicable laws and regulations. To uphold these standards, the company has established the ABC+ Policy, which prohibits bribery, corruption, and unethical practices, and sets forth principles and minimum standards for employee and executive conduct regarding the granting and accepting of benefits, handling conflicts of interest, managing donations and sponsorships, and implementing procedures to prevent fraud. This policy is mandatory for Messer SE & Co. KGaA and all Messer companies, including their employees, which must incorporate these minimum standards into their own regulations and adapt them as needed for local requirements, with any deviations requiring approval from Group Regulatory and Compliance.

### Oversight

The Executive Management Board is responsible for monitoring the Messer CMS. This organizational concept is binding for all executives, managers, and employees of Messer. Within the framework of applicable legal provisions, executives are responsible for implementing and ensuring compliance with this organizational concept, or local equivalents, in their national subsidiaries. Many of the guidelines, procedures, and programs issued by Messer SE & Co. KGaA have been implemented in all regions, and efforts to harmonize others applying a risk-based approach are ongoing, with locally driven guidelines, procedures, and programs further supporting compliance.

Messer's Chief Compliance Officer (CCO) supports the executive and the supervisory bodies. The CCO is supported by the Group Regulatory and Compliance department. In addition, regional compliance managers and local compliance officers are appointed by the regional management in coordination with the respective national managers. These regional and local compliance officers are supported by the Group Compliance Officers. The implementation of the compliance policies by the national subsidiaries is monitored through internal compliance reviews and audited by internal audits. The Group Regulatory and Compliance department covers the most important areas of compliance. Prioritized areas of risk are identified for improvement and corrective measures are implemented through a continuous follow-up process.

## Prevention of corruption actions

### Training

Compliance training is an essential element of Messer's compliance program and key to building employee awareness of Messer's policies. In collaboration with other departments and the regional compliance managers, e-learning courses are tailored to the specific circumstances of the Messer companies by Group Regulatory and Compliance (for Asia and Europe) and by the Legal and Compliance department (for Americas companies). The Code of Conduct training is required at least biennially, with additional training provided by region, if applicable, as determined by regional and/or local compliance officers.

Courses on combating bribery and corruption, as well as on antitrust law, are mandatory for employees working in 'functions at risk', which include functions exposed to risks related to corruption and bribery based on job function and position. These functions include sales, purchasing, logistics, employees working with public officials, and all management positions. The training content of all courses is regularly updated, and employees are required to complete the training periodically, on average every two to three years.

### Channels to raise concerns and whistleblower protection

The Messer Integrity Line is a communication platform that facilitates the reporting of concerns and (possible) violations against Messer's Code of Conduct. The Integrity Line is accessible to employees, business partners, and customers via local entity webpages. Reporting to the Integrity Line can

be done anonymously. The platform is available in multiple languages, and reports can be made both via telephone and in writing, via an online portal, ensuring accessibility for employees and business partners. Messer regularly communicates the existence of these channels to employees through mandatory e-learning, intranet posts, and managerial communication.

In addition to the Integrity Line, employees can also report concerns and violations through Messer's Compliance email channel or directly to a compliance officer. Third parties such as suppliers, customers, and other business partners may raise concerns through their usual company contact or via the Integrity Line platform.

Reports received are managed by Messer's CCO or a Group, Regional, or Local Compliance Officer depending on the nature of the claim and parties involved. Upon receipt of a report, acknowledgment of receipt is sent to the whistleblower. The admissibility of the report is then assessed in line with internal procedures, and an investigator – independent from the management line in question – is appointed if deemed necessary. The investigator investigates to determine whether the reported facts are substantiated. Investigators may rely on external resources where required. Messer aims to prevent violations, remedy deficiencies, and address misconduct promptly through early detection, investigation, corrective measures, and sanctions where appropriate. If the reported facts are substantiated, appropriate corrective or disciplinary measures are implemented. These may include improvements to company policies or controls, targeted training and awareness initiatives, assistance to affected parties, and disciplinary actions up to and including termination, in accordance with applicable regulations.

Our policies and guidelines are designed to ensure that internal investigations are conducted neutrally and in compliance with applicable legal requirements, particularly those pertaining to labor law and data protection. Messer protects whistleblowers acting in good faith and ensures that they are dealt with in an objective and fair manner. Retaliation against whistleblowers or anyone assisting in an investigation, in good faith, is strictly prohibited. The principles of anonymity, confidentiality, and fairness are embedded in Messer's Code of Conduct and Whistleblowing Policy, which complies with the applicable legislation: Directive (EU) 2019 / 1937 of the European Parliament and of the Council.

Messer ensures that its whistleblowing system aligns with international standards such as the United Nations Guiding Principles on Business and Human Rights, emphasizing accessibility, predictability, and transparency. The CCO is responsible for this whistleblowing system and for ensuring that it operates effectively across the organization. Each year, the CCO submits a global compliance report outlining all compliance related activities, incidents, and measures to the Executive Management Board and the Supervisory Board.

## Metrics related to business conduct

In 2025, Messer had zero convictions or fines for violation of anti-corruption or anti-bribery laws.♦

♦ The figures in this paragraph were included in the scope of assurance.

# Data privacy and cybersecurity

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Photo: The Messer team in Austria.



# Our material impacts, risks, and opportunities (IROs)

Protecting the integrity of our digital infrastructure is essential to sustaining trust, ensuring business continuity, and safeguarding sensitive information across our operations. As technology becomes increasingly central to our business, we prioritize robust cybersecurity measures to mitigate risks and uphold the security of data for employees, customers, and partners.

In the table following are descriptions of our material IROs related to data and cybersecurity:

	Impacts, risks or opportunities	Description	Value chain	Time horizon
<b>Data privacy and cyber-security</b>	Potential negative impact	Information leaks or cyber-attacks compromising confidential data could expose employees, customers, and value chain workers to negative impacts.	Whole value chain	Short-term
	Risk	A disruption to Messer's IT systems, causing outages, phishing and/or cyber-attacks can result in confidential data being leaked to third parties, which can have reputational damages.	Own operations	Short-term, Medium-term, Long-term

## Policies related to data privacy and cybersecurity

### IT security

The primary goal of information security is to ensure an appropriate level of protection for all the information processed at Messer. Messer's Global IT and IT Security Policy outline Messer's basic principles of IT security including guidance on handling information and incidents, securing the work environment, use of cloud services, privacy protection, business continuity management, data application owner guidance, and specific guidance for management and specific departments. This is a binding compliance document for all Messer employees. This policy is ultimately owned by Messer's Group Chief Information Officer (CIO). It defines a minimum set of requirements and measures to be implemented by all affiliates and may be extended to reflect regional or local requirements.

Messer's CIO and IT Security Officer together with the responsible IT- and IT-security experts in each region are responsible for coordinating security measures, creating standards, and cultivating the corresponding expertise for all the individual companies. Messer IT leaders at the corporate and regional level work on creating common strategies to further develop IT and IT security in line with corporate and regional strategy. IT risks are recorded as part of Group Risk Management using the risk management software Corporater ERM. This enables the aggregated risk situation to be presented at Group level.

### Data privacy

Messer is committed to compliance with applicable laws and regulations for protection of personal data. Messer manages this compliance through corporate governance structures and regionally implemented processes. Messer's Global Privacy Principles Guideline sets out the fundamental principles of data protection that apply to all Messer companies worldwide. Each Messer company is responsible for establishing internal processes to ensure compliance with applicable local data protection laws based on these principles, and for allowing the verification of compliance by Internal Audit or an independent external service provider. The guidelines do not replace national legislation but serve as a binding internal framework.

The Group Privacy Officer (GPO) coordinates the central data protection department at Messer and oversees compliance with the General Data Protection Regulation (GDPR) at Messer's Corporate Office in Germany and its subsidiaries in the European Union. This Data Protection Management System is supported by Local Data Protection Officers or Local Data Protection Managers in the European national companies.

In Asia and the Americas, regional Legal and Compliance teams ensure compliance within their respective jurisdictions.

## Taking action

### IT security

Employee training is a key element of how Messer safeguards data and promotes cybersecurity. Training programs actively educate employees on topics such as the dangers

of cybercrime and phishing and enhance awareness of and adherence to IT security best practices. The frequency and specific content of training vary by region.

IT security efforts are tailored to the business of Messer's regions and regularly tested by the IT Security teams. These actions include implementation of security tools and platforms and conducting security assessments and audits to ensure compliance with Messer's Global IT and IT Security Policy. The approach to these actions is tailored to the specific risks and needs of each region, as determined by Messer's regional IT teams in collaboration with Messer's CIO and IT Security Officer.

### Data protection

A key element of Messer's data protection activities is defined in its Data Protection Incident Reporting Policy. This policy provides a uniform global process for Messer's internal reporting of data protection incidents. Every data protection incident is reviewed and handled by the designated privacy contact within the respective Messer company (e. g. the official Data Protection Officer or Local Data Protection Manager) and reported to the GPO. This ensures consistent escalation and coordinated reporting of data protection incidents across the entire organization.

As an additional line of defense, each Messer company is obliged to implement internal processes so that data protection compliance can be audited by Internal Audit or a qualified and independent service provider. These audits assess whether the documented compliance measures have been implemented as designed and provide recommendations on how to increase efficiency of data protection processes.

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# **Appendix 2**

## **General Engagement Terms**



# General Engagement Terms

for

## Wirtschaftsprüferinnen, Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften

[German Public Auditors and Public Audit Firms]

as of January 1, 2024

### 1. Scope of application

(1) These engagement terms apply to contracts between German Public Auditors (Wirtschaftsprüferinnen/Wirtschaftsprüfer) or German Public Audit Firms (Wirtschaftsprüfungsgesellschaften) – hereinafter collectively referred to as "German Public Auditors" – and their engaging parties for assurance services, tax advisory services, advice on business matters and other engagements except as otherwise agreed in writing (Textform) or prescribed by a mandatory rule.

(2) Third parties may derive claims from contracts between German Public Auditors and engaging parties only when this is agreed or results from mandatory rules prescribed by law. In relation to such claims, these engagement terms also apply to these third parties. A German Public Auditor is also entitled to invoke objections (Einwendungen) and defences (Einreden) arising from the contractual relationship with the engaging party to third parties.

### 2. Scope and execution of the engagement

(1) Object of the engagement is the agreed service – not a particular economic result. The engagement will be performed in accordance with the German Principles of Proper Professional Conduct (Grundsätze ordnungsmäßiger Berufsausübung). The German Public Auditor does not assume any management functions in connection with his services. The German Public Auditor is not responsible for the use or implementation of the results of his services. The German Public Auditor is entitled to make use of competent persons to conduct the engagement.

(2) Except for assurance engagements (betriebswirtschaftliche Prüfungen), the consideration of foreign law requires an express agreement in writing (Textform).

(3) If circumstances or the legal situation change subsequent to the release of the final professional statement, the German Public Auditor is not obligated to refer the engaging party to changes or any consequences resulting therefrom.

### 3. The obligations of the engaging party to cooperate

(1) The engaging party shall ensure that all documents and further information necessary for the performance of the engagement are provided to the German Public Auditor on a timely basis, and that he is informed of all events and circumstances that may be of significance to the performance of the engagement. This also applies to those documents and further information, events and circumstances that first become known during the German Public Auditor's work. The engaging party will also designate suitable persons to provide information.

(2) Upon the request of the German Public Auditor, the engaging party shall confirm the completeness of the documents and further information submitted as well as the explanations and statements provided in statement as drafted by the German Public Auditor or in a legally accepted written form (gesetzliche Schriftform) or any other form determined by the German Public Auditor.

### 4. Ensuring independence

(1) The engaging party shall refrain from anything that endangers the independence of the German Public Auditor's staff. This applies throughout the term of the engagement, and in particular to offers of employment or to assume an executive or non-executive role, and to offers to accept engagements on their own behalf.

(2) Were the performance of the engagement to impair the independence of the German Public Auditor, of related firms, firms within his network, or such firms associated with him, to which the independence requirements apply in the same way as to the German Public Auditor in other engagement relationships, the German Public Auditor is entitled to terminate the engagement for good cause.

### 5. Reporting and oral information

To the extent that the German Public Auditor is required to present results in a legally accepted written form (gesetzliche Schriftform) or in writing (Textform) as part of the work in executing the engagement, only that

presentation is authoritative. Draft of such presentations are non-binding. Except as otherwise provided for by law or contractually agreed, oral statements and explanations by the German Public Auditor are binding only when they are confirmed in writing (Textform). Statements and information of the German Public Auditor outside of the engagement are always non-binding.

### 6. Distribution of, a German Public Auditor's professional statement

(1) The distribution to a third party of professional statements of the German Public Auditor (results of work or extracts of the results of work whether in draft or in a final version) or information about the German Public Auditor acting for the engaging party requires the German Public Auditor's consent be issued in writing (Textform), unless the engaging party is obligated to distribute or inform due to law or a regulatory requirement.

(2) The use by the engaging party for promotional purposes of the German Public Auditor's professional statements and of information about the German Public Auditor acting for the engaging party is prohibited.

### 7. Deficiency rectification

(1) In case there are any deficiencies, the engaging party is entitled to specific subsequent performance by the German Public Auditor. The engaging party may reduce the fees or cancel the contract for failure of such subsequent performance, for subsequent non-performance or unjustified refusal to perform subsequently, or for unconscionability or impossibility of subsequent performance. If the engagement was not commissioned by a consumer, the engaging party may only cancel the contract due to a deficiency if the service rendered is not relevant to him due to failure of subsequent performance, to subsequent non-performance, to unconscionability or impossibility of subsequent performance. No. 9 applies to the extent that further claims for damages exist.

(2) The engaging party must assert a claim for subsequent performance (Nacherfüllung) in writing (Textform) without delay. Claims for subsequent performance pursuant to paragraph 1 not arising from an intentional act expire after one year subsequent to the commencement of the time limit under the statute of limitations.

(3) Apparent deficiencies, such as clerical errors, arithmetical errors and deficiencies associated with technicalities contained in a German Public Auditor's professional statement (long-form reports, expert opinions etc.) may be corrected – also versus third parties – by the German Public Auditor at any time. Misstatements which may call into question the results contained in a German Public Auditor's professional statement entitle the German Public Auditor to withdraw such statement – also versus third parties. In such cases the German Public Auditor should first hear the engaging party, if practicable.

### 8. Confidentiality towards third parties, and data protection

(1) Pursuant to the law (§ [Article] 323 Abs 1 [paragraph 1] HGB [German Commercial Code: Handelsgesetzbuch], § 43 WPO [German Law regulating the Profession of Wirtschaftsprüfer: Wirtschaftsprüferordnung], § 203 StGB [German Criminal Code: Strafgesetzbuch]) the German Public Auditor is obligated to maintain confidentiality regarding facts and circumstances confided to him or of which he becomes aware in the course of his professional work, unless the engaging party releases him from this confidentiality obligation.

(2) When processing personal data, the German Public Auditor will observe national and European legal provisions on data protection.

### 9. Liability

(1) For legally required services by German Public Auditors, in particular audits, the respective legal limitations of liability, in particular the limitation of liability pursuant to § 323 Abs. 2 HGB, apply.

(2) Insofar neither a statutory limitation of liability is applicable, nor an individual contractual limitation of liability exists, claims for damages due to negligence arising out of the contractual relationship between the

engaging party and the German Public Auditor, except for damages resulting from injury to life, body or health as well as for damages that constitute a duty of replacement by a producer pursuant to § 1 ProdHaftG [German Product Liability Act: Produkthaftungsgesetz], are limited to € 4 million pursuant to § 54 a Abs. 1 Number 2 WPO. This applies equally to claims against the German Public Auditor made by third parties arising from, or in connection with, the contractual relationship.

(3) When multiple claimants assert a claim for damages arising from an existing contractual relationship with the German Public Auditor due to the German Public Auditor's negligent breach of duty, the maximum amount stipulated in paragraph 2 applies to the respective claims of all claimants collectively.

(4) The maximum amount under paragraph 2 relates to an individual case of damages. An individual case of damages also exists in relation to a uniform damage arising from a number of breaches of duty. The individual case of damages encompasses all consequences from a breach of duty regardless of whether the damages occurred in one year or in a number of successive years. In this case, multiple acts or omissions based on the same source of error or on a source of error of an equivalent nature are deemed to be a single breach of duty if the matters in question are legally or economically connected to one another. In this event the claim against the German Public Auditor is limited to € 5 million.

(5) A claim for damages expires if a suit is not filed within six months subsequent to the written statement (Textform) of refusal of acceptance of the indemnity and the engaging party has been informed of this consequence. This does not apply to claims for damages resulting from scienter, a culpable injury to life, body or health as well as for damages that constitute a liability for replacement by a producer pursuant to § 1 ProdHaftG. The right to invoke a plea of the statute of limitations remains unaffected.

(6) § 323 HGB remains unaffected by the rules in paragraphs 2 to 5.

#### 10. Supplementary provisions for audit engagements

(1) If the engaging party subsequently amends the financial statements or management report audited by a German Public Auditor and accompanied by an auditor's report (Bestätigungsvermerk), he may no longer use this auditor's report.

If the German Public Auditor has not issued an auditor's report, a reference to the audit conducted by the German Public Auditor in the management report or any other public reference is permitted only with the German Public Auditor's consent, issued in a legally accepted written form (gesetzliche Schriftform), and with a wording authorized by him.

(2) If the German Public Auditor revokes the auditor's report, it may no longer be used. If the engaging party has already made use of the auditor's report, then upon the request of the German Public Auditor he must give notification of the revocation.

(3) The engaging party has a right to five official copies of the report. Additional official copies will be charged separately.

#### 11. Supplementary provisions for assistance in tax matters

(1) When advising on an individual tax issue as well as when providing ongoing tax advice, the German Public Auditor is entitled to use as a correct and complete basis the facts provided by the engaging party – especially numerical disclosures; this also applies to bookkeeping engagements. Nevertheless, he is obligated to indicate to the engaging party any material errors he has identified.

(2) The tax advisory engagement does not encompass procedures required to observe deadlines, unless the German Public Auditor has explicitly accepted a corresponding engagement. In this case the engaging party must provide the German Public Auditor with all documents required to observe deadlines – in particular tax assessments – on such a timely basis that the German Public Auditor has an appropriate lead time.

(3) Except as agreed otherwise in writing (Textform), ongoing tax advice encompasses the following work during the contract period:

- a) preparation and electronic transmission of annual tax returns, including financial statements for tax purposes in electronic format, for income tax, corporate tax and business tax, namely on the basis of the annual financial statements, and on other schedules and evidence documents required for the taxation, to be provided by the engaging party
- b) examination of tax assessments in relation to the taxes referred to in (a)
- c) negotiations with tax authorities in connection with the returns and assessments mentioned in (a) and (b)
- d) support in tax audits and evaluation of the results of tax audits with respect to the taxes referred to in (a)
- e) participation in petition or protest and appeal procedures with respect to the taxes mentioned in (a).

In the aforementioned tasks the German Public Auditor takes into account material published legal decisions and administrative interpretations.

(4) If the German Public auditor receives a fixed fee for ongoing tax advice, the work mentioned under paragraph 3 (d) and (e) is to be remunerated separately, except as agreed otherwise in writing (Textform).

(5) Insofar the German Public Auditor is also a German Tax Advisor and the German Tax Advice Remuneration Regulation (Steuerberatungvergütungsverordnung) is to be applied to calculate the remuneration, a greater or lesser remuneration than the legal default remuneration can be agreed in writing (Textform).

(6) Work relating to special individual issues for income tax, corporate tax, business tax and valuation assessments for property units as well as all issues in relation to sales tax, payroll tax, other taxes and dues requires a separate engagement. This also applies to:

- a) work on non-recurring tax matters, e.g. in the field of estate tax and real estate sales tax;
- b) support and representation in proceedings before tax and administrative courts and in criminal tax matters;
- c) advisory work and work related to expert opinions in connection with changes in legal form and other re-organizations, capital increases and reductions, insolvency related business reorganizations, admission and retirement of owners, sale of a business, liquidations and the like, and
- d) support in complying with disclosure and documentation obligations.

(7) To the extent that the preparation of the annual sales tax return is undertaken as additional work, this includes neither the review of any special accounting prerequisites nor the issue as to whether all potential sales tax allowances have been identified. No guarantee is given for the complete compilation of documents to claim the input tax credit.

#### 12. Electronic communication

Communication between the German Public Auditor and the engaging party may be via e-mail. In the event that the engaging party does not wish to communicate via e-mail or sets special security requirements, such as the encryption of e-mails, the engaging party will inform the German Public Auditor in writing (Textform) accordingly.

#### 13. Remuneration

(1) In addition to his claims for fees, the German Public Auditor is entitled to claim reimbursement of his expenses; sales tax will be billed additionally. He may claim appropriate advances on remuneration and reimbursement of expenses and may make the delivery of his services dependent upon the complete satisfaction of his claims. Multiple engaging parties are jointly and severally liable.

(2) If the engaging party is not a consumer, then a set-off against the German Public Auditor's claims for remuneration and reimbursement of expenses is admissible only for undisputed claims or claims determined to be legally binding.

#### 14. Dispute Settlement

The German Public Auditor is not prepared to participate in dispute settlement procedures before a consumer arbitration board (Verbraucherschlichtungsstelle) within the meaning of § 2 of the German Act on Consumer Dispute Settlements (Verbraucherstreitbeilegungsgesetz).

#### 15. Applicable law

The contract, the performance of the services and all claims resulting therefrom are exclusively governed by German law.