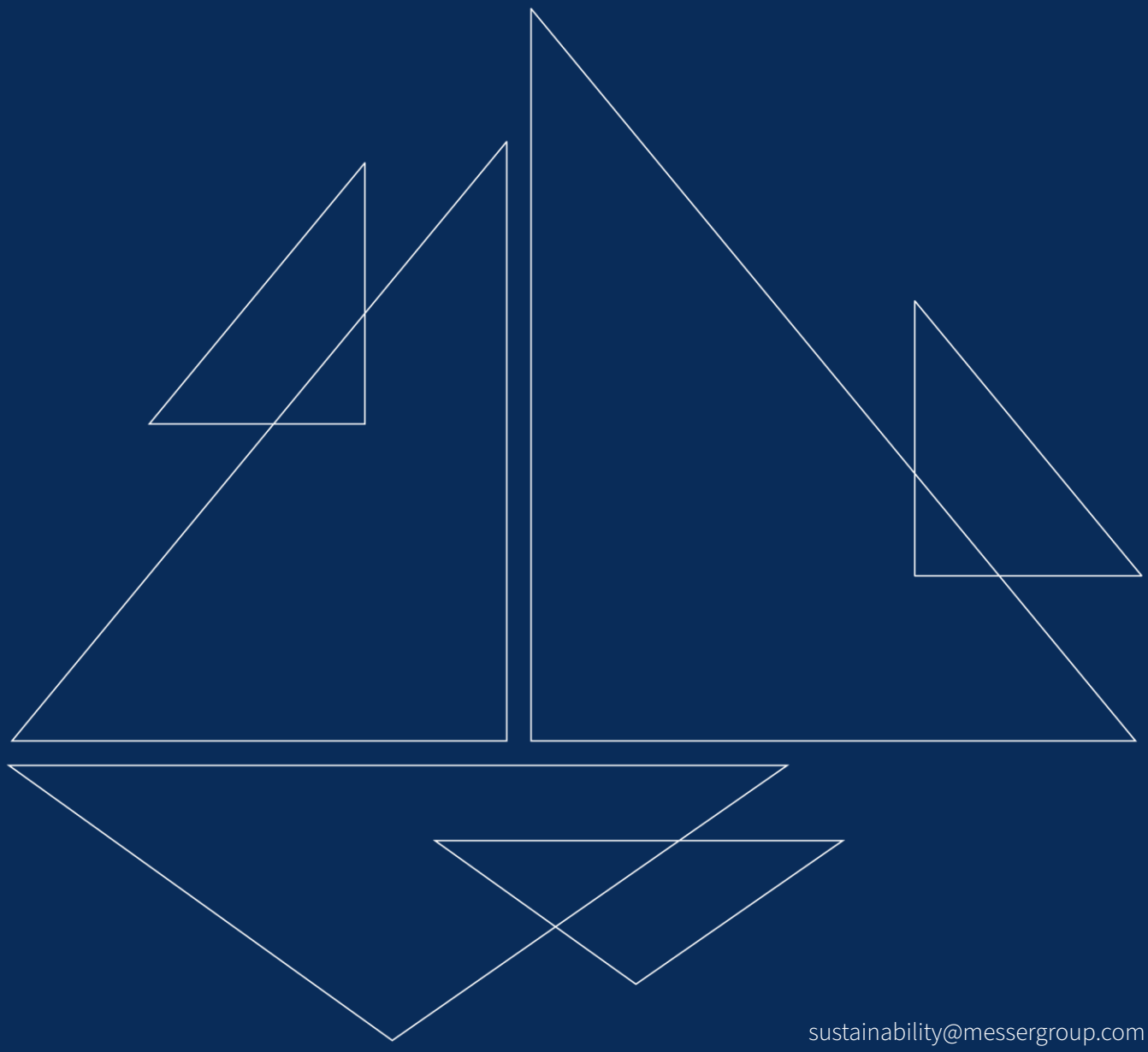
MESSER
Gases for Life

Global Climate Policy



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1. Purpose

This policy outlines Messer's position on decarbonization, water, and waste. It defines the governance structure, strategic approach, the material impacts, risks, and opportunities identified through Messer's double-materiality assessment, considering effects on our business, the environment, and communities in which we operate. The policy also sets out the processes and mechanisms used to monitor and measure progress.

This policy will be reviewed regularly to reflect updates to our double materiality assessment, in compliance with the Corporate Sustainability Reporting Directive (CSRD) requirements.

2. Scope

This policy applies to all directors, officers, and employees of Messer SE & Co. KGaA ("Messer") and of its subsidiaries in the meaning of sec. 15 et seq. of the German Stock Corporation Act.

For a complete list of consolidated entities, see the list of shareholdings published in Messer's Annual Report. Legal entities are maintained and updated by the Messer Corporate Accounting Department which updates the Global Sustainability Office on a quarterly basis.

3. Foundation for this Policy

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

Climate events and patterns impact global living conditions and economic activities with substantial consequences for people and companies. This may include droughts, flooding, heatwaves, increase in average temperature and sea level rise. At the same time, the ever-changing regulatory and market landscape brings increased risk to Messer and its value chain through rising carbon prices, increased operating costs, and therefore risk of adverse impact to company performance.

There are also opportunities with emerging demand for our products and services that support reducing greenhouse gas emissions in our value chain. In addition, industrial gases have an important role in the decarbonization of other industries. Molecules such as hydrogen foster decarbonization in industry and mobility. There are also applications that increase industrial process efficiencies, reduce carbon emissions, and support carbon capture.

This policy supports Messer's Corporate Sustainability Commitments to protect the environment and serve our customers to the highest standard. These commitments include:

- 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 carbon footprint.
- Responsibly managing water, waste, and refrigerants in our operations.

In implementing this Policy, Messer will continue to comply with local laws and regulations in the countries in which it does business.

4. Sustainability Governance

Messer's Global Sustainability Office, led by the Chief Sustainability Officer (CSO) and reporting directly to the Chief Executive Officer (CEO), works closely with regional and corporate functions to:

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

A dedicated Sustainability Steering Committee, comprising the CEO, CFO, CSO and regional COOs meets several times per year to oversee sustainability strategy, activities and reporting. Regional CFOs also participate and are consulted on Sustainability Steering Committee activities. Some members of Messer's Executive Management Board (EMB) are members of the Sustainability Steering Committee.

The CSO recommends targets in consultation with the Sustainability Steering Committee and based on the overall commitments and goals of the company. CEO approves target-setting globally and for each of the regions at the executive level.

Regional COOs are responsible for sustainability-related topics such as water, waste management, and emissions at the regional level.

The Supervisory Board is actively involved in Messer's sustainability progress and is kept up to date on target-setting. The Board has three committees that support sustainability:

- The Audit Committee addresses topics around accounting, audit of financial statements and the annual audit. In the context of the 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.

Messer's Corporate Risk Management team is dedicated to assessing and managing enterprise risks, which reports to the global CFO.

5. Climate

5.1. Measuring Impact

Messer calculates its emissions with reference to the Greenhouse Gas (GHG) Protocol and considers best practices for the industrial gas sector. Emissions are reported on a fiscal year basis for the Messer scope of consolidated entities.

Our GHG inventory consists of Scope 1, 2, and 3 emissions. Scope 1 emissions are direct emissions from our own operations and Scope 2 emissions are indirect emissions from our consumption of purchased electricity and steam. Messer's Scope 1 and 2 emissions include facilities that were on stream or came on stream during the fiscal year. Scope 3 emissions are indirect emissions produced by our value chain which are influenceable through Messer's internal management policies.

We calculate our product carbon footprint with reference to ISO 14040/44 and 14067, based on fiscal year emissions reported. Product carbon footprint is aggregated by site type or product at the global, regional, or country level.

Messer engages with regional associations and policy makers to discuss reporting approaches to ensure comparability. We also deploy appropriate strategies and productivity tools for data preparation and consolidation to manage GHG accounting and reporting. Messer is an active member of the European Industrial Gases Association ("EIGA"), the International Oxygen Manufacturers Association ("IOMA"), the Asia Industrial Gases Association ("AIGA") and the Compressed Gas Association ("CGA"). Our experts participate in working groups to draft and advise guidelines for corporate and product-level greenhouse gas emission reporting by industrial gases companies.

5.2. Assessment of Climate-Related Risks and Opportunities

Messer has an enterprise risk management framework which includes climate-related risks based on the international Risk Management standard ISO 31000:2018 which is documented in the Corporate Risk Management Policy and Handbook. The integrated Messer Americas Risk Management is based on the standard from the Committee of Sponsoring Organizations, the COSO 2017 framework, compliant with local and federal regulatory entities, and is adapted to the Messer requirements.

Climate-related risks and opportunities are also identified through other company processes, conducted on a regular basis, including:

- Sustainability processes to identify and update impacts, risks, and opportunities (IROs) that are material to our business as part of our double materiality assessment.
- Financial processes for Mid Term Planning (MTP), investment decision making, and resource allocation.
- Operating budget processes for Messer Strategic Process (MSP).
- Scenario-based physical and transition risk assessment based on the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).

5.3. Managing and Reducing Emissions in our Operations

Managing our GHG emissions to minimize our climate impact is a complex activity, requiring expertise from, and coordination among multiple functions. Messer employs multiple tactics to reduce its climate impact including:

- Purchasing low-carbon and renewable energy.
- Implementing low-carbon and renewable energy projects.
- Sourcing biogenic molecules.
- Improving the energy efficiency of existing processes through monitoring plant performance, maintenance activities, and process modifications to reduce energy consumption.
- Increasing the flexibility of assets and operations to enable the greater use of renewable sources of energy.
- Placing energy efficiency and flexibility at the forefront of our design for new plants.
- Replacing refrigerants in our plants with more environmentally friendly options.
- Investing in digital technologies to support internal processes and create carbon-reducing solutions for customers and other third parties.

5.3.1. Setting and Revising GHG Emission Reduction Targets

Messer may set mid-term (5 to 10-year), and longer-term GHG emission reduction targets.

Messer may also set operational sub-targets, the achievement of which would be instrumental for the achievement of the GHG emission reduction targets.

The baseline for target-setting shall be updated at least every five years, or if any of the following exceeds a significance threshold of 5% of the base year's emissions:

- Change in the consolidation approach chosen for the GHG inventory.
- Significant change in the emissions associated with exclusions from the GHG inventory.
- Significant changes in company structure and activities (e.g., acquisition, divestiture, merger, insourcing or outsourcing, shifts in goods or service offerings).
- Adjustments to data sources or calculation methodologies resulting in significant changes to Messer's total base year emissions (e.g., discovery of significant error(s), evolution of processes that allow for higher quality data or emissions).
- Other significant changes to projections/assumptions used in setting targets.
- Changes GHG accounting standards.

5.3.2. Developing Climate Transition Plans and Monitoring Implementation

Climate transition plans identify pathways to reduce our carbon footprint. They are part of Messer's business strategy and are embedded in Messer's capital allocation processes.

Messer has established regional climate transition workstreams, consisting of employees with the necessary expertise and influence over Messer business activities to select and drive decarbonization initiatives and reporting in their respective regions (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 reviewed through Sustainability Program Governance, approved by the CEO, and aggregated globally.

Climate transition plans shall be 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.

5.3.3. Integrating Climate and Energy Transition Considerations into Investment Evaluations

Investments that are part of transition plans shall follow the existing Messer Investment Evaluation Process defined in the Investment Policy by Group Controlling, Planning, and Risk under the oversight of the Investment Committee and the Supervisory Board.

The Investment Evaluation Process shall include considerations related to physical risks from climate change and risks associated with the energy transition. This may take different forms, including carbon prices, energy price assumptions aligned with climate scenarios used in risk assessments, physical risk screens, while taking care to avoid double-counting climate impacts.

5.4. Making Claims Related to Emissions Reductions, Net Zero, or Carbon Neutrality

GHG reduction claims, like other environmental marketing claims, are subject to legislation in various jurisdictions with varying requirements for their veracity and substantiation. To ensure compliance with applicable law, any claims related to reductions in Messer's or its products' GHG emissions shall be reviewed by the Global Sustainability Office, communication departments, and the legal departments of all applicable entities.

5.5. Managing and Reducing Emissions in our Value Chain

5.5.1. Supplier Engagement

Messer's upstream value chain is a significant contributor to its overall GHG emissions. Through strong supplier relationships, we can reduce our Scope 3 emissions, reduce risk in our operations, and drive changes that lead to innovation and cost savings.

Messer promotes responsible business practices throughout its value chain through the Messer Business Partner Code of Conduct. In selecting Business Partners, Messer takes into account sustainability factors, including environmental, social and governance (ESG) criteria, applying a phased, risk-based approach. Messer further expects its Business Partners to continuously improve their sustainability performance throughout the business relationship in support of Messer's sustainability goals.

5.5.2. Supporting Customer Decarbonization Goals

Messer develops products and services that support our customers' goals of efficiency and carbon footprint reduction. These services and installations include on-site production, carbon-capture, renewable hydrogen, low-carbon products, and environmental gas applications.

Messer supports customers in the recovery, reclamation, and re-use of existing refrigerants to avoid the manufacture of new molecules with high global warming potential and negative influence on the climate.

Messer's logistics management processes ensure we increase the fuel efficiency of our fleet while optimizing logistics and, where feasible, using low- or zero-emission energy sources to provide reliable delivery and support a more sustainable future.

6. Water

6.1. Position

The principal uses of water in Messer's manufacturing processes include but is not limited to process cooling, wash towers, sparge systems, and steam methane reforming and electrolysis to produce hydrogen.

Messer is committed to preserving water as a resource by promoting sustainable management practices for the withdrawal, consumption, and discharge of water used in Messer manufacturing processes. We are also committed to providing clean, sanitary water, following WASH (Water, Sanitation, Hygiene) a set of guidelines and approaches used to ensure the provision of safe, sustainable, and equitable water, sanitation, and hygiene services. Messer complies with all federal, state, provincial and local regulations related to water.

6.2. Measuring Impact

Messer tracks and reports water withdrawal (water we take for our operations) and water discharge (water we release after use in our operations) based on water billing documents from water providers or treatment centers or in-line flow measurements. When invoices and flow measurements on water discharge are not available, Messer estimates water discharge.

Water consumption is calculated as the difference between water withdrawals and discharge for each of Messer's locations.

6.3. Managing Consumption and Impact

Messer reduces its water consumption by recirculating water in its processes where possible.

When building new sites, Messer applies for all required permits, ensuring responsible construction and site design in accordance with applicable regulations. When operating its sites, Messer complies with all regulations and applicable reporting requirements such as water discharge monitoring report.

Messer treats process water discharges to reduce pollutants as required by permits and regulations.

7. Waste

7.1. Position

Messer actively minimizes the environmental impact of its operations, supports waste reduction and diversion, and complies with all local regulations for waste management.

7.2. Measuring Impact

Messer captures hazardous and non-hazardous waste quantities in its operations to calculate emissions resulting from waste, assess impact, and reduce overall waste.

7.3. Minimizing and Managing Waste

Messer responsibly manages its waste by enhancing the efficiency of its processes and its value chain.

Messer's waste management systems include promoting employee awareness, segregated waste collection systems, recycling waste and reducing waste by choosing smaller quantities and sustainable or recycled products wherever possible.

Bad Soden, September 10, 2026

Messer SE & Co. KGaA