

Whistleblowing Policy

Purpose

The purpose of this Whistleblowing Policy (“Policy”) is to explain the different channels a whistleblower may use to lodge an alert for ethical violations, and how such alerts are to be handled by the Air Liquide Group.

Air Liquide is committed to conducting its business in line with its Principles of Action and its Group Code of Conduct, according to the highest ethical standards. It is thus of the utmost importance that ethical concerns can be raised so that they can be properly addressed. In this perspective, Air Liquide encourages open communication and dialogue.

As this Policy is applicable to the Air Liquide Group, each country should deploy and implement it locally through a local policy. In the event local law on whistleblowing differs from this Policy, the country should adapt the Policy to follow the local law. However, if the rules herein are stricter than the local law or if local law does not address a point in the Policy, this Policy should be applied.

1. Scope of application

1.1. Who can access the Air Liquide whistleblowing system?

- Employees and former employees, whether working full-time or part-time, for an indefinite-term or fixed-term, including temporary staff, apprentices and interns;
- Shareholders, directors and officers;
- External stakeholders of Air Liquide such as customers, patients, suppliers, business partners or subcontractors, and their staff, as well as people situated in local communities where Air Liquide sites or projects are located;
- Job applicants; and
- “Facilitators” (i.e., individuals or private non-profits, who assist the whistleblower in reporting an alert).

The whistleblower must either: (i) have become aware of the facts he or she reports in a work-related context or (ii) if the whistleblower becomes aware of information outside of a work-related context, then he or she must have personal knowledge of the facts he or she reports.

1.2. What is the subject matter covered by the Air Liquide whistleblowing system?

An alert is deemed to fall within the scope of Air Liquide’s whistleblowing reporting system if its subject matter pertains to allegations of existing or reasonably suspected ethical breaches or misconduct that are very likely to occur in relation to the Group’s activities, related to, for example:

- A breach of the Group Code of Conduct or of its internal guidelines, principles and policies;
- A criminal offense (e.g., corruption, fraud, anti-competitive practices), as defined by local laws;
- A violation of a law, a regulation, or of an applicable international treaty;
- A threat or harm to the public interest;
- An incident related to Human Rights, Health and Safety, or the Environment.

This system is not designed as a platform for raising routine Human Resources (HR) or Health, Safety and Environment (HSE) related issues, such as remuneration, career development and other matters of a similar nature. The system should also not be used for urgent health, security or safety issues. These types of issues should be brought to the attention of the HR, Security or HSE departments as applicable.

2. Reporting an alert

There are several channels available for reporting an alert at Air Liquide. Alerts may be reported:

- using the Group alert system Ethicall, by phone (see Appendix 1 for Ethicall phone numbers) or online (www.safecall.co.uk/airliquide), in the local language, or potentially using EthicsPoint for Airgas and its subsidiaries, by phone (see Appendix 1 for EthicsPoint phone numbers) or [online](#); or
- directly to an employee's line manager, HR, applicable Hub or local ethics correspondent(s) or to the Group Ethics Officer¹. Third parties can also raise their concerns to their contact person at Air Liquide.

An alert can be made using any method (i.e., verbally or in writing – e.g., email or through Ethicall or EthicsPoint, as the case may be, or by video or face/face). The whistleblower should be highly encouraged to subsequently transcribe on Ethicall or EthicsPoint alerts received outside these platforms.

Each alert is assessed in the same manner, regardless of how it has been submitted.

Whistleblowers are free to identify themselves or, provided this is allowed under local law, remain anonymous when reporting an alert. Anonymity adds complexity to the handling of the cases but Air Liquide respects such choice and will treat such cases to the best of its ability.

Whether anonymous or not, alerts should include complete and precise information relating to the facts, persons involved and, to the extent possible, evidence (including circumstantial evidence). Whistleblowers may communicate or be asked to provide further information at any stage of the process. Any information provided must be factual and limited to what is strictly necessary in relation to the reported facts.

Right to be informed: Applicable in the European Union (**other jurisdictions may have similar rules and should be checked**): in the EU, whistleblowers can also use external channels (e.g. judicial authorities, law

¹ If the whistleblower is an employee of Air Liquide, please refer to the Group Ethics intranet for contact information of the ethics correspondent(s) and/or the Groups Ethics Officer.

enforcement agencies, anti-corruption bodies) to lodge an alert. Local policies shall provide additional information on such external reporting channels.²

3. Confidentiality

All parties involved in the handling of an alert and subsequent investigation must maintain strict confidentiality with respect to the information received or treated at all stages, in compliance with applicable laws. Non-compliance with this obligation may lead to legal sanctions.

Air Liquide takes all necessary measures to keep the name of the whistleblower, the name of the persons targeted by an alert and the facts that are the subject of the alert confidential in accordance with applicable laws. Information related to an alert shall be shared within Air Liquide only on a need to know basis.

4. Treatment of an alert

In the event the alert is received via EthiCall or EthicsPoint, the whistleblower receives an immediate acknowledgment of receipt on the platform and a second acknowledgement should also be sent to the whistleblower within 7 business days of receipt of the initial alert. A trained investigator is nominated as soon as possible by the Air Liquide alert coordinator (typically within 7 business days) and analyzes the received alert.

When reporting an alert in EthiCall, whistleblowers get a username and password (in EthicsPoint, whistleblowers get an access code), which they can use to connect to the system, follow-up on the alert and exchange with the third party provider, if necessary. Further questions may also be asked to the investigator.

All alerts received outside EthiCall and EthicsPoint shall be forwarded by the Air Liquide recipient to the Hub or local Ethics correspondent, who will enter them in EthiCall or EthicsPoint, as the case may be, if it has not been done by the whistleblower.

Once an alert has been qualified as falling within the scope of this Policy, it should be followed by an investigation which is handled in a process that is confidential, objective and thorough.

Follow-up and feedback should be provided to the whistleblower no later than 3 months (but to the extent possible within 2 months) from the acknowledgement of receipt. In certain justified cases (e.g. nature or complexity of the alert), a longer period may be necessary (but the period should not exceed 3 additional months).

The purpose of the investigation is to determine whether or not the alert is substantiated (ethical breach or misconduct is confirmed), taking into account the facts presented in the alert and the elements made available during the investigation period, and to ultimately determine what remediation actions should be taken to remedy the reported incident, as applicable.

Once the investigation is concluded, an investigation report is drafted. Whistleblowers should be informed of the outcome of the handling of their alert (i.e. whether it was closed substantiated or not).

² For example, please refer to Appendix 2 for details of competent authorities in France.

Upon the conclusion of the investigation, whether any of the allegations were found to be substantiated or not, the whistleblower's personal data will be protected.

If the investigation confirms internal control weaknesses, fraudulent behavior or significant deviations, adequate corrective and/or remediation measures aimed at addressing the alert will be taken, including but not limited to:

- the strengthening of Air Liquide's policies, controls and processes;
- HR or other type of assistance to the whistleblower;
- ethical training;
- sanctions or legal proceedings where appropriate.

Remediation actions should be implemented within a reasonable period of time after the closure of the alert.

Right to be informed: Applicable in EU/for European citizens (other jurisdictions may have similar rules and should be checked): an individual named in the alert has the right to be informed that his or her personal data is being processed as part of the handling of the alert no more than one month after the beginning of this processing. If providing this information would prejudice the investigation or the protection of the whistleblower, it may be provided to the individual named in the alert at a later stage.

Applicable only in EU:

- If an alert is **closed unsubstantiated** (no remediation action is taken by Air Liquide): the information will be redacted of all personal data **within 2 months** following the closure of the investigation then archived. Investigations may be reopened within this two-month period if new developments occur.
- If an alert is **closed substantiated or partly substantiated** (remediation action taken by Air Liquide): the relevant personal data should be kept until the end of the legal action or the legal limitation period for such action. Following this period, the alert shall be anonymized and archived.

Outside the EU, the investigation should be closed and archived within a reasonable time period in accordance with local laws and regulations.

5. Whistleblower protection

Air Liquide is committed to taking all adequate measures to protect the whistleblower as described in this Policy.

In addition, as indicated in the Group Code of Conduct, a person who has in good faith³ reported an ethical breach or misconduct, will not be subject to any disciplinary or discriminatory measures or

³ Acting in good faith means having, in light of the circumstances and information available at the time of the alert, reasonable grounds for believing that the facts reported were true and refraining from deliberately making false, malicious or misleading accusations. For example, good faith is deemed not to be observed when it is clear that the accusations were made with the intention of gaining direct, personal financial advantage from the alert.

retaliation⁴ of any kind related to the raising of the alert, even if the alert is subsequently considered to be inaccurate or unsubstantiated.

Retaliation should be reported immediately and those engaging in it will be appropriately disciplined.

Legal action may be taken by Air Liquide in accordance with applicable laws in case of any obstacle to the exercise of the right to issue an alert.

6. Misuse of the alert line

Anyone who knowingly and deliberately makes a false alert or false statements, discloses misleading information, or acts in bad faith (for example, defamatory or slanderous denunciation), could be subject to legal action in accordance with applicable laws.

7. Internal monitoring controls

Air Liquide has put into place internal monitoring controls on its whistleblowing system, which are carried out regularly to ensure its proper functioning and effectiveness. A synthesis of the controls will be presented yearly to the Group's Ethics and Compliance Committee.

8. Miscellaneous

The existence of this Policy and of the Group alert system will be communicated by all appropriate means internally and externally. For example, posters, intranet and annual elearning.

For alert coordinators, investigators and ethics correspondents internal procedural documents are available upon request from the Group Ethics Department.

Please address any questions about this Policy to the Group Ethics Officer.

⁴ Retaliation means any negative action taken against the whistleblower as a result of his or her alert such as dismissal, threats, harassment, discrimination, limiting of career opportunities, reassignment, exclusion from events participating in the company's life, etc. With respect to external stakeholders, such actions could include negative changes to their relationship with Air Liquide.

Appendix 1 - Ethicall / EthicsPoint Phone Numbers

The Ethicall phone numbers can be accessed via the following link:

<https://www.safecall.co.uk/en/clients/ethicall/>

Step 1: Pick your geographic location

Step 2: Pick your language

Step 3: Click the icon: "Share a workplace concern by phone"

The EthicsPoint phone numbers can be accessed via the following link:

<https://secure.ethicspoint.com/domain/media/en/gui/28723/phone.html>

Appendix 2 - Contact details of the competent authorities in France

<https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000046357368> (See the Appendix in the linked decree)