



Nippon Gases Europe

Corporate Social Responsibility Policy



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1. Introduction

Corporate social responsibility (“**CSR**”) is about being community minded, being responsible, and taking positive actions. This includes being responsible towards employees, customers, communities, the environment and partners. By adopting socially and environmentally responsible behavior, businesses can make a significant contribution to boosting wealth creation and employment, fostering social justice and protecting the environment. CSR policies aim to guarantee that companies work ethically, considering human rights as well as the social, economic and environmental impacts of what they do as a business. Businesses should meet, and aim to exceed, any relevant legislation, and if legislation does not exist in a particular area, the company should ensure they carry out best practices anyway.

Nippon Gases Europe (hereinafter, “**NG**”) is committed to ensuring that any business undertakings are conducted as ethically as possible by following the below policy. Furthermore we promote the company's business interests to be reconciled with the legitimate interests of the different stakeholders that may be affected, while complying strictly with any legal and contractual obligations, and also assume the impact of the company's activities on the community in general and the environment, thus contributing to meeting the current and future needs of society.

The present European Corporate Social Responsibility Policy intends to establish a reference framework, from which Nippon Gases Euro-Holding S.L.U. and its subsidiaries companies can develop and strengthen socially responsible behavior, regardless the country they operate in, locally adapting any actions that are necessary for compliance with it.

2. Company Philosophy

At NG we believe that innovative, responsible and sustainable business plays an important role in building a healthy, thriving society. We leverage our knowledge of science and business acumen to provide lasting solutions in the industrial gases industry. The CSR philosophy of NG is also in line with company Vision: “We aim to create social value through innovative gas solutions that increase industrial productivity, enhance human well-being and contribute to a more sustainable future.”

We recognize that we must integrate our business values and operations to meet the expectations of our stakeholders. They include customers, employees, regulators, investors, suppliers, the community and the environment:

- we recognize that our social, economic and environmental responsibilities to these stakeholders are integral to achieve NG's corporate interest and its strategic goals. We aim to demonstrate these responsibilities through our actions and within our corporate policies;
- we manage NG companies based on the NG' values of integrity, service and innovation which must be present in any business project that is carried out;
- we manage the risks and business opportunities arising from the development of the environment in which NG does business, assuming the impact it generates on society and the environment;



- we take all feedback that we receive from our stakeholders seriously and, where possible, maintain open dialogue to ensure that we fulfil the requirements outlined within this policy.
- we will be open and honest in communicating our strategies, targets, performance and governance to our stakeholders in our continual commitment to sustainable development and transmit the company's social value in each territory, which reconciles the value of our operational activities with the value of the carried out not for-profit activities.

Our President is responsible for the implementation of this policy and will make the necessary resources available to realize our corporate responsibilities. The responsibility for our performance to this policy rests with all employees throughout the company.

3. Our principles

To be able to achieve these goals appropriately, the following general principles of action are hereby established:

- Compliance with applicable national and international laws and regulations in all countries that NG operates in.
- maintaining corporate governance practices based on ethics, business transparency and diversity: respecting the rules of the free market and free competition, and rejecting any illegal or fraudulent practice contrary to the rules of good governance as defined in the Code of Conduct.
- Communication and dialog with stakeholders, based on transparency, truth and commitment, as fundamental pillars for building stable relationships that generate trust. NG seeks the involvement of its stakeholders to achieve its business and social goals.
- Commitment to transparency, as a way of conveying and generating trust and credibility among our stakeholders by disseminating relevant and truthful information regarding the company performance and activities, complying with any applicable legal requirements that may exist regarding public financial and nonfinancial information, using internationally accepted methods and subject to the internal and external verification processes considered suitable, that guarantee its reliability and provide an incentive for continuous improvement.
- Commitment to Human Rights. NG supports the spirit and meaning of the Universal Declaration of Human Rights, the International Covenants on Human Rights, the Guiding Principles on Business and Human Rights and the United Nations Global Compact.
- Fiscal responsibility. NG, aware that the payment of taxes has a direct impact on the financial and social development of the countries it operates in, meets its tax obligations in accordance with the fiscal legislation that exists in those countries, paying the corresponding taxes in accordance with the profit generated in each territory.
- Conservation and promotion of the Environment. NG conducts its activity with a firm commitment to contribute to sustainability from an environmental perspective, materialized through the integration of the environment into the business, the promotion of environmental responsibility, preservation of biodiversity, prevention of pollution, efficient management of resources and adaptation and mitigation of climate change, in accordance with what is



established in the Environment Policy. NG works to continuously reduce its environmental impact through performance monitoring and actively seeking to reduce our carbon footprint.

- Employees. NG has a Code of Conduct that establishes the rules that must govern behavior and action among employees and in their relationships with third parties. Furthermore, it promotes a working environment based on an atmosphere of mutual trust and commitment.
- Customers NG respects fair competition and we treat our customers fairly and equitably. NG aims to ensure that we engage with our customers and respond to their needs by providing a wide range of products, services and information to maximize their own commercial aspirations to create more sustainable business.
- Suppliers. NG selects business partners on the basis of rational criteria and NG has a supplier relationship and management model that attempts to ensure a socially responsible and ethical process in its action with all the participants in the value chain.
- Shareholders. NG considers that its relationship with shareholders and investors, besides being based on trust, must have the goal of creating sustainable value, and undertakes to promote information on NG activities.
- Society. NG is committed to the economic and social development of the countries where it carries out its activity and therefore it assumes the impact that its activity generates in society, evaluating and managing non-financial, ethical, governance, reputational, social and environmental risk.

4. Other applicable Policies

To support and detail the ESG initiatives, as complement to its Code of Conduct NG has approved the following policies:

NGE Anti-Corruption Policy

NGE Antitrust and Fair Competition Policy

NGE Corporate Social Responsibility Policy

NGE Data Protection Policy

NGE Environmental Policy

NGE Human Rights Policy

NGE Information Security Policy

NGE Intellectual Property Policy

NGE Internal Audit Policy

NGE Occupational Safety and Health Industrial Safety and Disaster Prevention Policy

NGE Procurement Policy

NGE Product Safety and Quality Policy



NGE Risk Management Policy

NGE Social Media Policy

NGE Tax Policy

NGE Policy on Export Control, Sanctions and Trade Compliance

5. Monitoring Mechanism

It is important to measure our performance to make sure that our corporate social responsibility program is delivering its aims and objectives and to make sure that the results of our work are accountable and transparent. We will develop a robust action plan which translates our vision, aims and objectives into measurable activities and targets. Our performance will be monitored quarterly through a sustainability committee to review progress.

6. Other

NG shall encourage their Suppliers and Contractors to adopt responsible business policies and practices for mutual benefit. NG will not knowingly create work which contains statements, suggestions or images offensive to general public decency and will give appropriate consideration to the impact of its work on minority segments of the population, whether that minority be by race, religion, national origin, color, sex, sexual orientation, gender identity, age or disability.

Madrid, March 29, 2023

Nippon Gases Euro-Holding S.L.U.
Eduardo Gil Elejoste
President

DocuSigned by:
Eduardo Gil
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Questions or additional information:

Should you have questions regarding this policy, direct inquiries to:

Nippon Gases Europe Sustainability Director

E-mail: joaquin.gonzalezblas@nippongases.com



Revisions

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