

All about the dividend at Air Liquide

For the last 20 years, Air Liquide has always maintained or increased the face value^(a) of its dividends. The dividend is the portion of the Group's net profit that is distributed to Shareholders. At Air Liquide, this portion represents **more than half of the net profit**, a sign of the Group's commitment to **sharing the fruits of its growth with you.**

You don't have to do anything

- If you hold your shares at a financial institution, Air Liquide pays the gross dividend to your financial institution, which will **then credit your account with the dividend net** of withholding taxes.
- If you hold your shares directly with Air Liquide, it will credit your bank account directly with the dividend net of any withholding taxes. If your bank account information has changed, don't forget to tell Air Liquide.

THE AIR LIQUIDE ADVANTAGE

For Shareholders holding their shares directly with Air Liquide

You can make an online request for an exemption from advance withholding through your **Shareholder Portal between** September 1 and November 30, 2025. The dividend will be paid out on May 21, 2025.

Your bank account will be credited in the following days, depending on the processing time needed by your financial institution.

Dividend amount in 2024

Dividend payment

 €3.30 per share^(b), representing a pay-out ratio of 59% of the published net profit.

Calendar

Your dividend payment in 2025:

- May 16: Last day of execution of a buy order to receive the dividend for the financial year 2024 for these shares.
- May 19: Ex-dividend date. The opening price of the Air Liquide share is reduced by the amount of the dividend.
- May 21: Dividend payment date.

Good to know...

(for non-residents of France)

Dividend taxation in France for those residing outside France for tax purposes

A statutory rate equal to at least 12.8% is withheld upon dividend payment by your account manager (Shareholder Services Department for direct registered Air Liquide shares, your financial institution for intermediary registered or bearer Air Liquide shares). However, in most cases, a tax agreement^(c) is signed between France and your country of residence.

The main aim of this agreement is to set a flat tax rate which is withheld from your dividends. If the tax value of the tax agreement is below 12.8%, to benefit from this rate, you must send the **Cerfa Form 5000** (corresponding to the request to apply the rate adopted in the agreement), completed and signed by the tax authorities of your place of residence, to your account manager by mid-April. This Cerfa form can be downloaded from **impots.gouv.fr**. It must be resent to your account manager.

^(a) Face value is the value of the dividend when its amount is subject to the approval of the Shareholders at the Annual General Meeting.
^(b) Amount proposed to the Annual General Meeting of May 6, 2025 in respect of the 2024 fiscal year.
^(c) Tax agreement: a treaty between two countries aimed at avoiding the double-taxation of nonresidents.