

All about the dividend at Air Liquide

| What is a dividend?

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 anything to do

- 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.

Dividend payment

The dividend will be paid out on **May 17, 2023**.

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

If you hold your shares directly with Air Liquide and you have changed your bank details, **don't forget to update them**.

Dividend amount in 2023

€2.95 per share^(a), representing a **pay-out ratio of 58%** of the published net profit.

Calendar



Your dividend payment in 2023

12 May Last day of execution of a buy order to receive the dividend for the financial year 2022 for these shares.

15 May Ex-dividend date. The opening price of the Air Liquide share is reduced by the amount of the dividend.

17 May Dividend payment date.

Good to know

(for French tax residents)

TAXATION OF DIVIDEND 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^(b) 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^(c)** (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. Amount proposed for the 2022 fiscal year at the Annual General Meeting on May 3, 2023.

b. Tax agreement: a treaty between two countries aimed at avoiding the double-taxation of non-residents.

c. The Cerfa 5000 form is also known as Cerfa n°12816*01-02.