

ALL ABOUT THE DIVIDEND AT AIR LIQUIDE



- **For the last 20 years, Air Liquide has always maintained or increased the face value⁽¹⁾ of its 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 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 with Air Liquide, **your bank account will be credited with the dividend net** of any withholding taxes. If your bank account information has changed, **don't forget to notify your Air Liquide Shareholder Relations advisors**.

↓ DIVIDEND PAYMENT

The dividend will be paid out on **May 20, 2026**.

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

↓ DIVIDEND AMOUNT IN 2026

€3.70 per share⁽²⁾, representing a **pay-out ratio of 63%** of the published net profit.



Calendar

Your dividend payment **in 2026**:

- **May 15: Last day of execution of a buy order** to receive the dividend for the financial year 2025 for these shares.
- **May 18: Ex-dividend date.** The opening price of the Air Liquide share is reduced by the amount of the dividend.
- **May 20: Dividend payment date.**



GOOD TO KNOW

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

(for non-residents of France)

A statutory rate equal to at least 12.8% is withheld upon dividend payment by your account manager (Air Liquide for direct registered shares, your financial institution for intermediary registered or bearer shares).

However, in most cases, a tax agreement⁽³⁾ 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.



THE AIR LIQUIDE ADVANTAGE

For Shareholders holding their shares with Air Liquide

If you meet the conditions as detailed above, you can make an **online request** for an exemption from advance withholding via your **Shareholder Portal** between **September 1 and November 30, 2026**.

⁽¹⁾ Face value is the value of the dividend when its amount is subject to the approval of the Shareholders at the Annual General Meeting.

⁽²⁾ Amount proposed to the Annual General Meeting of May 5, 2026 in respect of the 2025 fiscal year.

⁽³⁾ Tax agreement: a treaty between two countries aimed at avoiding the double-taxation of non-residents.