



Air Liquide

## 2025 CDP Corporate Questionnaire 2025

**Important: this export excludes unanswered questions**

This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.

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# Contents

## C1. Introduction

### (1.1) In which language are you submitting your response?

Select from:

English

### (1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

EUR

### (1.3) Provide an overview and introduction to your organization.

#### (1.3.2) Organization type

Select from:

Privately owned organization

#### (1.3.3) Description of organization

*Air Liquide is a world leader in gases, technologies, and services for industry and health. Present in 60 countries with 66,500 employees, the Group serves more than 4 million customers and patients. Oxygen, nitrogen, and hydrogen are small molecules essential to life, matter, and energy. They embody the scientific territory of Air Liquide and have been at the heart of the Group's business since its creation in 1902. Air Liquide's ambition is to be a leader in its industry, to perform well over the long term, and to contribute to a more sustainable world - with a strong commitment to climate change and the energy transition at the heart of its strategy. Its customer-focused transformation strategy aims to achieve profitable, steady, and responsible growth over the long term. It is based on operational excellence and investment quality, as well as on the open innovation and networked organization set up by the Group worldwide. Thanks to the commitment and inventiveness of its employees to meet the challenges of energy and environmental transition, health and digital transformation, Air Liquide creates even more value for all its stakeholders. Air Liquide's revenue in 2024 was over 27 billion euros. Air Liquide is listed on the Euronext Paris stock exchange (compartment A) and is a component of the CAC 40, EURO STOXX 50, and FTSE4Good indices. On March 22, 2022, Air Liquide presented ADVANCE, its new strategic plan for 2025. It places Sustainable Development at the heart of its strategy and combines financial and extra-financial performance. With a strong business model which has proven its resilience, with its innovation capacity and its technological know-how, the Group is particularly well positioned to continue its growth trajectory while contributing to respond efficiently to major economic, environmental and societal challenges. The Group classifies its activities as follows: Gas & Services, Engineering & Construction, Global Markets & Technologies, and all serve one unique business, that of industrial gases. The Gas & Services business includes four World Business*

Lines: Large Industries, Industrial Merchant, Healthcare, and Electronics. Gas supply relies on local production in order to limit transport costs. Therefore, Air Liquide gas production units are located throughout the world and can supply many types of customers and industries with the relevant volumes and services required. - Large Industries supply industrial gases by operating major production units. It serves customers in the metals, chemicals, refining and energy sectors. - Industrial Merchant supplies a wide range of different gases, application equipment and associated services. It serves industries and professionals that require smaller quantities than Large Industries customers. - Healthcare supplies medical gases, equipment and services to hospitals and also directly to patients in their homes. - Electronics supply gases, materials (complex molecules) used in manufacturing processes, and services mainly used for the production of semiconductors. In addition to the Gas & Services businesses, Global Markets & Technologies help place Air Liquide in a pioneering position in new markets and new business models relating to energy transition and deep tech, thus accelerating the learning curve on new social and environmental challenges, and opening up key opportunities for future growth. Finally, the Engineering & Construction business line is responsible for the design and construction of plants and equipment to meet the various needs of the Group's business lines and third-party customers.

**(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.**

End date of reporting year	Alignment of this reporting period with your financial reporting period	Indicate if you are providing emissions data for past reporting years
12/30/2024	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> No

**(1.4.1) What is your organization's annual revenue for the reporting period?**

27068000000

**(1.5) Provide details on your reporting boundary.**

Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
Select from: <input checked="" type="checkbox"/> Yes

**(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?**

**ISIN code - bond**

**(1.6.1) Does your organization use this unique identifier?**

Select from:

Yes

**(1.6.2) Provide your unique identifier**

FR0013505088; FR0013505559; FR0012766889

**ISIN code - equity**

**(1.6.1) Does your organization use this unique identifier?**

Select from:

Yes

**(1.6.2) Provide your unique identifier**

FR0000120073

**CUSIP number**

**(1.6.1) Does your organization use this unique identifier?**

Select from:

No

**Ticker symbol**

**(1.6.1) Does your organization use this unique identifier?**

Select from:

No

## SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

No

## LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

No

## D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

No

## Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

No

(1.7) Select the countries/areas in which you operate.

Select all that apply

- Oman  Italy
- Chile  Japan
- China  Qatar
- Egypt  Spain
- India  Brazil
- Canada  Poland
- France  Sweden
- Kuwait  Turkey
- Mexico  Austria
- Norway  Belgium
- Denmark  Namibia
- Finland  Nigeria
- Germany  Réunion
- Ireland  Romania
- Morocco  Tunisia
- Ukraine  Eswatini
- Uruguay  Malaysia
- Botswana  Paraguay
- Bulgaria  Portugal
- Colombia  Thailand
- Viet Nam  Kazakhstan
- Argentina  Luxembourg
- Australia  Mozambique
- Indonesia  Netherlands
- Singapore  New Zealand
- Philippines  Taiwan, China
- Switzerland  Brunei Darussalam
- Saudi Arabia  Republic of Korea
- South Africa  Dominican Republic
- French Guiana  Hong Kong SAR, China
- United Arab Emirates
- United States of America
- United Kingdom of Great Britain and Northern Ireland

**(1.8) Are you able to provide geolocation data for your facilities?**

### (1.8.1) Are you able to provide geolocation data for your facilities?

Select from:

No, this is confidential data

### (1.8.2) Comment

*The geolocation data of our facilities constitutes confidential information. All our business activities data are included in our internal industrial management system.*

### (1.14) In which part of the chemicals value chain does your organization operate?

Bulk inorganic chemicals

Bulk organic chemicals

Other chemicals

### (1.24) Has your organization mapped its value chain?

#### (1.24.1) Value chain mapped

Select from:

Yes, we have mapped or are currently in the process of mapping our value chain

#### (1.24.2) Value chain stages covered in mapping

Select all that apply

Upstream value chain

Downstream value chain

#### (1.24.3) Highest supplier tier mapped

Select from:

- Tier 2 suppliers

#### (1.24.4) Highest supplier tier known but not mapped

Select from:

- All supplier tiers known have been mapped

#### (1.24.7) Description of mapping process and coverage

*Air Liquide divides suppliers into 17 procurement categories, which are subdivided into more than 600 procurement sub-categories. For a more precise methodology, each procurement sub-category is allocated a global sustainability risk level, which includes in particular the environment, human rights and working conditions, on a threelevel scale (severe, high, low).*

### **(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?**

#### (1.24.1.1) Plastics mapping

Select from:

- No, and we do not plan to within the next two years

#### (1.24.1.5) Primary reason for not mapping plastics in your value chain

Select from:

- Judged to be unimportant or not relevant

#### (1.24.1.6) Explain why your organization has not mapped plastics in your value chain

*Air Liquide's industrial gases products and services across various business activities—Gas & Services, Engineering & Construction, and Global Markets & Technologies—do not heavily rely on plastics. While some products in our Industrial Merchant and Healthcare activities do include plastic components or packaging, the amount of plastic used does not represent a significant environmental risk for the Group.*

## **C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities**

**(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?**

### **Short-term**

**(2.1.1) From (years)**

0

**(2.1.3) To (years)**

1

**(2.1.4) How this time horizon is linked to strategic and/or financial planning**

*The short-term time horizon applied by Air Liquide corresponds to the yearly financial reporting period.*

### **Medium-term**

**(2.1.1) From (years)**

2

**(2.1.3) To (years)**

5

**(2.1.4) How this time horizon is linked to strategic and/or financial planning**

*The medium-term horizon corresponds to a five-year time horizon, which is in line with the strategic plans of the Group that are usually set for a five-year time period.*

## Long-term

### (2.1.1) From (years)

6

### (2.1.2) Is your long-term time horizon open ended?

Select from:

Yes

### (2.1.4) How this time horizon is linked to strategic and/or financial planning

*The long-term horizon corresponds to a time horizon beyond five years. This time horizon is open-ended to align with the long-term nature of the Group's investments and with the lifetime of its assets.*

## (2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

Process in place	Dependencies and/or impacts evaluated in this process
<p>Select from:</p> <p><input checked="" type="checkbox"/> Yes</p>	<p>Select from:</p> <p><input checked="" type="checkbox"/> Both dependencies and impacts</p>

## (2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select from:</i> <input checked="" type="checkbox"/> Both risks and opportunities	<i>Select from:</i> <input checked="" type="checkbox"/> Yes

**(2.2.2) Provide details of your organization’s process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.**

**Row 1**

**(2.2.2.1) Environmental issue**

*Select all that apply*

- Climate change

**(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue**

*Select all that apply*

- Dependencies
- Impacts
- Risks
- Opportunities

**(2.2.2.3) Value chain stages covered**

*Select all that apply*

- Direct operations
- Upstream value chain

Downstream value chain

#### (2.2.2.4) Coverage

*Select from:*

Full

#### (2.2.2.5) Supplier tiers covered

*Select all that apply*

Tier 1 suppliers

#### (2.2.2.7) Type of assessment

*Select from:*

Qualitative and quantitative

#### (2.2.2.8) Frequency of assessment

*Select from:*

More than once a year

#### (2.2.2.9) Time horizons covered

*Select all that apply*

Short-term

Medium-term

Long-term

#### (2.2.2.10) Integration of risk management process

*Select from:*

Integrated into multi-disciplinary organization-wide risk management process

#### (2.2.2.11) Location-specificity used

*Select all that apply*

Not location specific

### **(2.2.2.12) Tools and methods used**

Enterprise Risk Management

International methodologies and standards

Other

### **(2.2.2.13) Risk types and criteria considered**

Acute physical

Chronic physical

Policy

Market

Reputation

Technology

Liability

### **(2.2.2.14) Partners and stakeholders considered**

*Select all that apply*

NGOs  Regulators

Customers

Employees

Investors

Suppliers

### (2.2.2.15) Has this process changed since the previous reporting year?

Select from:

Yes

### (2.2.2.16) Further details of process

*In 2024, Air Liquide carried out a Double Materiality Analysis (DMA) as required by the CSRD to identify its impacts, risks and opportunities. The DMA is based on pre-existing internal processes, in particular the duty of vigilance risk mapping process for the impact materiality, as well as the Enterprise Risk Management system for the financial materiality. This complemented the formal risk management approach used by the Group, with revisions carried out multiple times a year. This presentation of risk factors and related management measures is based on the reference framework of the internal control and risk management system, developed under the supervision of the French financial markets authority (AMF). It was prepared with contributions from several departments (particularly Finance, Sustainable Development, Group Control and Compliance, Legal, Safety and Industrial Systems). As part of its risk management approach, the Group is committed to regularly assessing the risks and reducing the likelihood that they will occur or their potential impact by implementing internal control and risk management procedures, as well as formalized and specific action plans that include short, medium and long-term time horizons. These procedures, as well as the Group's codes and policies, are included in a global reference manual, called the BlueBook, which is the cornerstone of the Group's internal control system and risk management. At site level, Air Liquide identifies climate change and weather-related risks through its Industrial Management System. Potential risks affecting suppliers or customers encountered by the Group during the pursuit of business activities are assessed according to both potential impact and probability of occurrence. Risks identified in the upstream and downstream chain are also monitored by key control departments, such Group control and compliance, procurement, and customer management. Opportunities are assessed by the R&D department, as well as individually by each Business Line of the Group.*

## Row 2

### (2.2.2.1) Environmental issue

Select all that apply

Water

### (2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

Dependencies

Impacts

Risks

Opportunities

### (2.2.2.3) Value chain stages covered

*Select all that apply*

- Direct operations
- Upstream value chain
- Downstream value chain

### (2.2.2.4) Coverage

*Select from:*

- Full

### (2.2.2.5) Supplier tiers covered

*Select all that apply*

- Tier 1 suppliers

### (2.2.2.7) Type of assessment

*Select from:*

- Qualitative and quantitative

### (2.2.2.8) Frequency of assessment

*Select from:*

- Annually

### (2.2.2.9) Time horizons covered

*Select all that apply*

- Short-term
- Medium-term
- Long-term

### (2.2.2.10) Integration of risk management process

Select from:

- Integrated into multi-disciplinary organization-wide risk management process

### (2.2.2.11) Location-specificity used

Select all that apply

- Site-specific
- Local

### (2.2.2.12) Tools and methods used

Commercially/publicly available tools

Enterprise Risk Management

International methodologies and standards

Other

### (2.2.2.13) Risk types and criteria considered

Acute physical

Chronic physical

Policy

Market

Reputation

Technology

Liability

## (2.2.2.14) Partners and stakeholders considered

Select all that apply

- NGOs  Regulators
- Customers  Local communities
- Employees  Water utilities at a local level
- Investors
- Suppliers

## (2.2.2.15) Has this process changed since the previous reporting year?

Select from:

- No

## (2.2.2.16) Further details of process

*In 2024, Air Liquide carried out a Double Materiality Analysis (DMA) as required by the CSRD to identify its impacts, risks and opportunities. The DMA is based on pre-existing internal processes, in particular the duty of vigilance risk mapping process for the impact materiality, as well as the Enterprise Risk Management system for the financial materiality. The materiality analysis of water-related issues was led by the assessment of potential water-related risks, using an internal formal risk management approach. Water-related risks are reported in the Universal Registration Document and presented to the Environment and Society Committee. Air Liquide has assessed water-related risks, in particular, consumption at its sites by referring to the “Aqueduct 3.0 Water Risk Atlas” map of the World Resource Institute (WRI). An analysis that has been conducted in 2022 focused on water intensive operations (i.e. facilities that have a water withdrawal greater than 50,000 m3 per year) shows that there are 78 sites located in high and extremely high water stress locations. After the loss of control of 3 units (2 located in Russia, 1 in Mexico) the sites under the consolidated reporting perimeter of Air Liquide in situations of high or extremely high water stress are now 75. By 2025, 100% of these sites have the objective of implementing a documented management plan aimed at reducing water withdrawal and use risks. The site's environmental aspects, water usage and water rejects are evaluated at the beginning of a new project and carefully considered during commissioning and operations by Water Treatment Experts. The quality and specifications of the water returned to ecosystems are important in assessing the impact of the Group's operations, either because of the presence of pollutants or contaminants content, or the temperature, which can induce direct or indirect pollution and damages to ecosystems.*

### Row 3

## (2.2.2.1) Environmental issue

Select all that apply

- Biodiversity

### (2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

- Dependencies
- Impacts
- Risks
- Opportunities

### (2.2.2.3) Value chain stages covered

Select all that apply

- Direct operations
- Upstream value chain
- Downstream value chain

### (2.2.2.4) Coverage

Select from:

- Full

### (2.2.2.5) Supplier tiers covered

Select all that apply

- Tier 1 suppliers

### (2.2.2.7) Type of assessment

Select from:

- Qualitative and quantitative

### (2.2.2.8) Frequency of assessment

Select from:

- Not defined

### (2.2.2.9) Time horizons covered

*Select all that apply*

- Short-term
- Medium-term
- Long-term

### (2.2.2.11) Location-specificity used

*Select all that apply*

- Site-specific
- Local

### (2.2.2.12) Tools and methods used

Databases

Other

### (2.2.2.14) Partners and stakeholders considered

*Select all that apply*

- NGOs  Regulators
- Customers
- Employees
- Investors
- Suppliers

### (2.2.2.15) Has this process changed since the previous reporting year?

*Select from:*

- No

### (2.2.2.16) Further details of process

*In 2024, Air Liquide carried out a Double Materiality Analysis (DMA) as required by the CSRD to identify its impacts, risks and opportunities. The DMA is based on pre-existing internal processes, in particular the duty of vigilance risk mapping process for the impact materiality, as well as the Enterprise Risk Management system for the financial materiality. To guide this analysis, Air Liquide completed in 2022 an in-depth review of its value chain's impact on biodiversity with the help of an independent third party, which was launched in 2021. Through a qualitative assessment of the direct and indirect impact along the value chain – not only operation but also upstream and downstream – this approach allowed to identify positive and negative impacts and dependencies. Air Liquide committed in 2022 to develop and implement an aggregated biodiversity KPI by 2025, allowing the Group to monitor and communicate on its biodiversity performance. In 2023, further initiatives were carried out by the Biogas business of Air Liquide, notably through the establishment of a Charter, in cooperation with WWF France, aiming at defining what "sustainable biogas production" means. The Charter goes beyond regulatory compliance and has the ambition of contributing towards a worldwide framework for sustainable biogas production. It is used to assess new projects' sustainability aspects during the investment process.*

## **(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?**

### **(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed**

Select from:

Yes

### **(2.2.7.2) Description of how interconnections are assessed**

*The Group assesses interconnections between different environmental impacts, risks and opportunities: for example, the notion of "physical risk" implies an interconnection between effects of climate change, biodiversity and availability of water.*

## **(2.3) Have you identified priority locations across your value chain?**

### **(2.3.1) Identification of priority locations**

Select from:

Yes, we have identified priority locations

### **(2.3.2) Value chain stages where priority locations have been identified**

Select all that apply

Direct operations

### (2.3.3) Types of priority locations identified

Sensitive locations

### (2.3.4) Description of process to identify priority locations

*Water: An analysis that has been conducted in 2022 focused on water intensive operations (i.e. facilities that have a water withdrawal greater than 50,000 m3 per year) shows that there are 75 sites located in high and extremely high water stress locations. By 2025, 100% of these sites have the objective of implementing a documented management plan aimed at reducing water withdrawal and use risks. Biodiversity: Air Liquide mapped in 2021 all of its sites to identify those located near protected areas according to the IUCN's Key Biodiversity Areas (KBA) database. The KBAs correspond to areas identified based on specific criteria such as areas that make a significant contribution to biodiversity within various ecosystems. Proximity to these areas reflect the heightened sensitivity of biodiversity to human activity. This review, found that 13% of Air Liquide sites in 2021 were located within a 50-km radius of at least nine KBAs (mainly in Europe due to the large number of KBAs recognized by regulations) and for which heightened attention must be paid in regard to any pressure that may be put on biodiversity. Air Liquide is currently working on determining, for the various types of activities, what is the relevant radius regarding its sites' proximity to KBAs. As KBAs may change over time, Air Liquide will renew this mapping on a regular basis*

### (2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

Yes, we will be disclosing the list/geospatial map of priority locations

### (2.3.6) Provide a list and/or spatial map of priority locations

*KBA proximity map on Air Liquide URD 2024, page 324.pdf*

## (2.4) How does your organization define substantive effects on your organization?

### Risks

#### (2.4.1) Type of definition

Select all that apply

Qualitative

Quantitative

## (2.4.2) Indicator used to define substantive effect

Select from:

Other, please specify :Net Results

## (2.4.3) Change to indicator

Select from:

Absolute decrease

## (2.4.5) Absolute increase/ decrease figure

10000000

## (2.4.6) Metrics considered in definition

Select all that apply

Likelihood of effect occurring

Other, please specify :Severity of effect occurring

## (2.4.7) Application of definition

*Air Liquide identifies the risk factors to which it is exposed using a formal risk management approach, managed by a dedicated team. The identification of risk factors and related management measures is based on the reference framework of the internal control and risk management system. When a risk is identified, a formal Risk Management procedure takes place. Each risk is assigned a maturity level based on a variable of four levels of risk maturity. The risk maturity is determined through an analysis of the risk taking into consideration impact of the risk (on a scale of high impact to low impact) and probability of the risk (on a scale of high probability of occurrence to low probability of occurrence), additional factors are also considered when evaluating the risk. The risk procedure is managed by a dedicated team. Risk factors are reported as net risks (taking into account intrinsic barriers and mitigation measures). The financial materiality of risk factors is considered and measured at Group level on the consolidated financial statements of the Group. Financial materiality: Any non-current expense or cost impacting the Net Results of the Group for amounts higher than 10 millions euros. For example, the prolonged shutdown of a large Cogeneration unit for more than a quarter could lead to a financial impact in the range of 10 to 15 millions euros on Net Results. Additionally, based on a double materiality principle, Air Liquide considers non-financial risks that may have a significant strategic impact on the Group's business. As part of its risk management approach, the Group assesses the risks and attempts to reduce the likelihood that they will occur or their potential impact by implementing internal control and risk management procedures, as well as formalized and specific action plans. These procedures, with the Group's codes and policies, are included in a global reference manual, the BlueBook, which is the cornerstone of the Group's internal control system and risk management. Finally, an annual review of risk management actions undertaken by the Group is presented to the Board of Directors; each year it validates the Audit and Accounts Committee's provisional program which is presented to it beforehand, as well as a list of subjects of strategic interest.*

## Opportunities

### (2.4.1) Type of definition

Select all that apply

- Qualitative
- Quantitative

### (2.4.2) Indicator used to define substantive effect

Select from:

- Other, please specify :Net Results

### (2.4.3) Change to indicator

Select from:

- Absolute increase

### (2.4.5) Absolute increase/ decrease figure

10000000

### (2.4.6) Metrics considered in definition

Select all that apply

- Time horizon over which the effect occurs
- Likelihood of effect occurring

### (2.4.7) Application of definition

*Potential projects are identified well in advance, based on deep market expertise and a strong local presence. The first stage includes selecting the opportunities in which the Group would like to invest both commercial and technical resources, in line with its global strategy. This selection process is followed by a series of validation stages. Air Liquide Group, as part of its growth strategy combining financial and extra-financial performance, is turning to the opportunities offered by the finance market in terms of responsible and sustainable financial instruments.*

## **(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?**

### **(2.5.1) Identification and classification of potential water pollutants**

Select from:

- Yes, we identify and classify our potential water pollutants

### **(2.5.2) How potential water pollutants are identified and classified**

*Policies and processes: The Air Liquide Group has issued a public water stewardship since 2023 and an internal water policy since 2021. Group Standard for Water Pollution Monitoring and Control: According to the Group's objective to ensure the protection of natural resources, the goal is to treat the risks linked to water pollution caused by its activities. To reach this objective, Air Liquide has implemented a procedure. The purpose of this procedure is to define the minimum requirements for the monitoring and control of industrial wastewater in order to ensure that the quality of discharged water from Air Liquide Facilities meets or exceeds applicable local criteria and a minimum level of expectation. Key Indicators: The following list of pollutants of this procedure represents the main monitored indicators of water pollution that can be caused by industrial activities. Based on the activity of the facility and local regulations and commitments, this list can be supplemented locally: Biochemical oxygen demand, Chemical oxygen demand, Total suspended solids, Total nitrogen, Adsorbable organic halides, Average temperature of withdrawn and discharged water. If local regulations or contracts do not set any thresholds, measurement methods and thresholds are indicated with application of ISO Standards (ISO 5815, ISO 15705, ISO 11923, ISO 11905, ISO 9562). It is recommended to conduct at least 2 measurements per year (summer and winter) and adapt the number of measurements to the facility requirements*

## **(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.**

### **Row 1**

#### **(2.5.1.1) Water pollutant category**

Select from:

- Other nutrients and oxygen demanding pollutants

### (2.5.1.2) Description of water pollutant and potential impacts

*AOX - Adsorbable organic halides Groundwater contamination with organohalogenes (e.g. chlorinated pesticides and solvents) is a serious threat to human drinking water resources in many industrial and agricultural regions. Within a semi-open water-cooling system, water is warmed and is also well oxygenated. Both of these actions create an ideal environment for bacterial proliferation, leading to microbiological fouling and the potential release of pathogenic organisms (legionella). To control bacterial proliferation, Facilities may use chlorine donors or equivalent material containing halogenic molecules, which contribute to AOX. The standard measurement methods used by Air Liquide are ISO 9562 or equivalent. This method is applicable to test samples with concentrations of inorganic chloride ions of less than 1 g/L. Samples with higher concentrations are diluted prior to analysis. The threshold value is 5 mg/L provided if local regulations or contracts do not set any thresholds. Air Liquide measures water quality and tracks non-conformity through the data reporting system. As of now, Air Liquide has not identified any major non-conformity that could impact operations and downstream value chain.*

### (2.5.1.3) Value chain stage

*Select all that apply*

- Direct operations

### (2.5.1.4) Actions and procedures to minimize adverse impacts

*Select all that apply*

- Industrial and chemical accidents prevention, preparedness, and response
- Provision of best practice instructions on product use

### (2.5.1.5) Please explain

*Policies and processes: The Air Liquide Group has issued a public water stewardship since 2023 and an internal water policy since 2021. Group Standard for Water Pollution Monitoring and Control: According to the Group's objective to ensure the protection of natural resources, the goal is to treat the risks linked to water pollution caused by its activities. To reach this objective, Air Liquide has implemented a procedure. The purpose of this procedure is to define the minimum requirements for the monitoring and control of industrial wastewater in order to ensure that the quality of discharged water from Air Liquide Facilities meets or exceeds applicable local criteria and a minimum level of expectation. Key Indicators: The following list of pollutants of this procedure represents the main monitored indicators of water pollution that can be caused by industrial activities. Based on the activity of the facility and local regulations and commitments, this list can be supplemented locally: Biochemical oxygen demand, Chemical oxygen demand, Total suspended solids, Total nitrogen, Adsorbable organic halides, Average temperature of withdrawn and discharged water. If local regulations or contracts do not set any thresholds, measurement methods and thresholds are indicated with application of ISO Standards (ISO 5815, ISO 15705, ISO 11923, ISO 11905, ISO 9562). It is recommended to conduct at least 2 measurements per year (summer and winter).*

## Row 2

### (2.5.1.1) Water pollutant category

Select from:

Nitrates

### (2.5.1.2) Description of water pollutant and potential impacts

*Nitrates are one of the major nutritive elements of plants. They may represent a danger to fauna and flora when being present in too high concentration. Indeed they suffocate the other living organisms and cause what we call the phenomenon of eutrophication. This indicator is specific for the Nitrous oxide (N<sub>2</sub>O) activity. It is associated with the use of ammonium nitrate as raw material during the reaction of synthesis of N<sub>2</sub>O. This standard describes a method based on liquid chromatographic separation of ions for the determination of dissolved anions. Scale and magnitude of the impact: The scale and magnitude of the impact is negligible. Air Liquide has implemented actions to mitigate this risk so that the pollutant concentration is such to have no impact. Air Liquide measures water quality and tracks non-conformity through the data reporting system. As of now, Air Liquide has not identified any major non-conformity that could impact operations and downstream value chain.*

### (2.5.1.3) Value chain stage

Select all that apply

Direct operations

### (2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

Beyond compliance with regulatory requirements

Industrial and chemical accidents prevention, preparedness, and response

### (2.5.1.5) Please explain

*Nitrates may be present in the withdrawal water. Water concentration cycling is adjusted to ensure full compliance with local environmental discharge regulations. How success is measured and evaluated: To ensure that all entities are compliant with regulations, a questionnaire is filled by every operation. The results are consolidated at group level in a global mapping. For non-resilient entities, action plans are set up.*

### C3. Disclosure of risks and opportunities

**(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?**

#### Climate change

##### (3.1.1) Environmental risks identified

Select from:

Yes, both in direct operations and upstream/downstream value chain

#### Water

##### (3.1.1) Environmental risks identified

Select from:

Yes, both in direct operations and upstream/downstream value chain

#### Plastics

##### (3.1.1) Environmental risks identified

Select from:

No

**(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain**

Select from:

Other, please specify :Plastic not significantly used by Air Liquide in its business activities

### (3.1.3) Please explain

*Risk not material for Air Liquide's business*

**(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.**

#### **Climate change**

##### (3.1.1.1) Risk identifier

*Select from:*

Risk1

##### (3.1.1.3) Risk types and primary environmental risk driver

Policy

##### (3.1.1.4) Value chain stage where the risk occurs

*Select from:*

Direct operations

##### (3.1.1.6) Country/area where the risk occurs

*Select all that apply*

China  Sweden

Italy  Austria

Spain  Belgium

Canada  Denmark

France  Finland

Germany  Kazakhstan

- Ireland  Luxembourg
- Romania  Netherlands
- Bulgaria  Republic of Korea
- Portugal  United States of America

### (3.1.1.9) Organization-specific description of risk

*This risk corresponds to the price that Air Liquide could pay for each ton of GHG emitted in its operations (e.g. Air gases and Hydrogen production). Air Liquide (AL) is present in a number of regions that have implemented, or are in the process of implementing, a quota system for greenhouse gases emissions. As an illustration: The ETS (Emission Trading Scheme) European Directive which established a quota system for greenhouse gas emissions in the European Union has entered in its Phase IV, covering the period 2021-2030, in particular with an increase in the reduction factor. Air Liquide's Corporate teams and dedicated teams based in these regions monitor and adapt to these regulatory developments in order to ensure that their operations are fully compliant with the objectives and obligations related to these quota systems. In the future, it could be possible that taxes are also introduced without quotas.*

### (3.1.1.11) Primary financial effect of the risk

Select from:

- Increased direct costs

### (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- Medium-term

### (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

- Likely

### (3.1.1.14) Magnitude

Select from:

- Medium-high

### (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The Group takes into account climate risks in its closing assumptions and includes their potential impact in the Financial Statements. The following Emissions Trading Systems are relevant to Air Liquide operations in specific geographies: California CaT, Kazakhstan ETS, EU ETS, Korea ETS, Shanghai Pilot ETS and Canada ETS. In these geographies, several Air Liquide operations have to be compliant with these systems.

### (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

Yes

### (3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

15000000

### (3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

150000000

### (3.1.1.25) Explanation of financial effect figure

Based on previous figures and considering that overall quantity of allowances will decrease, the Group estimate that Air Liquide may potentially be short of 3 million certificates per year in the 4th trading period of EU ETS, which corresponds to annual costs of 150 million per year assuming an average certificate price of 50/tCO<sub>2</sub>. --  $3,000,000 \times 50 = 150,000,000$ . However, most of the Group's contracts have the provision that in the case of the introduction of a carbon tax, the increase in costs for Air Liquide would be reflected in the price of the service or goods sold to the customer. Thus, Air Liquide passes this risk to its customers. As a consequence, we estimate that we may possibly be exposed to only 10% of the extra cost (i.e. 90% of our contracts have a robust cost pass-through provision). Thus a maximum exposure of 15 m, which is calculated as:  $150,000,000 \times 10\% = 15,000,000$ .

### (3.1.1.26) Primary response to risk

Compliance, monitoring and targets

### (3.1.1.27) Cost of response to risk

3000000

### (3.1.1.28) Explanation of cost calculation

Although it is difficult to carve-out costs to manage this risk (as the same teams have other parallel assignments), we estimate the staff costs for the CO2 risk management to be 3 M/year, equivalent to 20 FTEs that are working on the topics identified above to ensure alignment of Group's business model with Operations as well as compliance with the local regulatory frameworks in specific geographies.

### (3.1.1.29) Description of response

The response to this risk is to ensure full alignment of operations with the Group's business model, with a specific focus on geographies where a CO2 tax and/or CO2 quotas system are in place or are planned to be implemented in the coming years. As part of our approach, the Group's response to this risk consists of three approaches: First, the Group is dedicating special attention to development on regulations, specially on the position of Air Liquide with respect to potential shortage of certificates, and enhancing its reporting. Second, energy teams ensure an adequate understanding of the carbon market, as well as related markets (gas and power) and carry out energy sourcing projections on markets the Group operates in. Third, commercial teams ensure contractual provisions, to pass this cost, are in place with customers in accordance with the terms of the contract.

## Water

### (3.1.1.1) Risk identifier

Select from:

Risk2

### (3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

### (3.1.1.4) Value chain stage where the risk occurs

Select from:

Direct operations

### (3.1.1.6) Country/area where the risk occurs

Select all that apply

Chile  Japan

China  Spain

Egypt  Brazil

India  Canada

- Italy  France
- Kuwait  Austria
- Mexico  Belgium
- Poland  Denmark
- Sweden  Finland
- Turkey  Germany
- Ireland  Australia
- Romania  Singapore
- Bulgaria  Kazakhstan
- Portugal  Luxembourg
- Argentina  Netherlands
- Switzerland  United States of America
- Saudi Arabia
- South Africa
- Taiwan, China
- Republic of Korea

### (3.1.1.7) River basin where the risk occurs

Select all that apply

- Unknown

### (3.1.1.9) Organization-specific description of risk

*The Group depends on water for its activities. Its water consumption is related to the loss of water by evaporation in the process of cooling rotating machines, particularly for the production of air gases, or its use as a raw material for the manufacture of products such as hydrogen. Air Liquide pays particular attention to water management, especially in areas of water stress. The main water management risk for Air Liquide's activities is defined as the potential unavailability of water, which could result in a slowdown or shutdown of a production unit.*

### (3.1.1.11) Primary financial effect of the risk

Select from:

- Increased direct costs

### (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

Short-term

### (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

More likely than not

### (3.1.1.14) Magnitude

Select from:

Medium-high

### (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*Depending on external circumstances (customers, local authorities, climate event), the facility could interrupt its operational activities for around 2-5 days due to local unavailability of water.*

### (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

Yes

### (3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

40000

### (3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

200000

### (3.1.1.25) Explanation of financial effect figure

*Estimated financial impact of lost revenue due to business activities slowdown (40% production decrease in 1 day min anticipated) and interruption (5 days stopped max anticipated). The estimation refers to high-capacity sites, where several customers are impacted by the slowdown or the interruption of our activity. The customer*

*is assumed not to be impacted itself by water availability for its own activities in this case. The Group estimates that the loss of production capacity may represent 40% in a day, which, for a large site with an assumption of 100000 of daily revenue, could represent around:  $100000 \times 40\%$  40000  $100000 \times 40\% \times 5$  days 200000*

### (3.1.1.26) Primary response to risk

Policies and plans

### (3.1.1.27) Cost of response to risk

50000

### (3.1.1.28) Explanation of cost calculation

*Max Estimated cost (per large site) of the implementation of Water Management Plan, based on the hypothetical internal costs linked to the alternative solutions to supply the customers with our logistics. The calculation is based on a scenario where logistics costs represent 10000 euros per day.  $10000 \text{ euros} \times 5 \text{ days}$  50000.*

### (3.1.1.29) Description of response

*Development of Water Management Plans for sites located in areas of water stress.*

**(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.**

## Climate change

### (3.1.2.1) Financial metric

Select from:

Assets

### (3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

0

**(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue**

Select from:

Less than 1%

**(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)**

4500000

**(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue**

Select from:

Less than 1%

**(3.1.2.7) Explanation of financial figures**

*Estimate of the impact of a category 4 hurricane on an air gas production plant.*

## **Water**

**(3.1.2.1) Financial metric**

Select from:

Assets

**(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)**

0

**(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue**

Select from:

Less than 1%

**(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)**

0

**(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue**

Select from:

Less than 1%

**(3.1.2.7) Explanation of financial figures**

*No asset damage has been identified due to water stress.*

**(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?**

**Row 1**

**(3.2.1) Country/Area & River basin**

Zimbabwe

**(3.2.2) Value chain stages where facilities at risk have been identified in this river basin**

Select all that apply

Direct operations

**(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin**

**(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin**

Select from:

 1-25%**(3.2.10) % organization's total global revenue that could be affected**

Select from:

 1-10%**(3.2.11) Please explain**

*The sites located in a water stress area benefit from a water management plan with adapted actions, identified to prevent severe impacts. Consequently the percentage of affected global revenue is small considering the mitigation actions.*

**(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?**

Water-related regulatory violations	Comment
Select from: <input checked="" type="checkbox"/> No	<i>None known or reported in the past year related to water regulatory violations.</i>

**(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?**

Select from:

 Yes

### **(3.5.1) Select the carbon pricing regulation(s) which impact your operations.**

Select all that apply

- EU ETS  Ontario EPS - ETS
- Korea ETS  Tianjin pilot ETS
- Kazakhstan ETS  Alberta TIER - ETS
- Québec CaT - ETS  Shanghai pilot ETS
- Beijing pilot ETS  Chongqing pilot ETS
- California CaT - ETS
- Other ETS, please specify : **Tianjin ETS; Hubei**

### **(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?**

*Air Liquide is present in a number of regions that have implemented or are in the process of implementing quota systems for greenhouse gas emissions. These regulatory developments are being followed by the Air Liquide teams to make sure that the Group's activities comply with the obligations associated with these quota systems. Regarding strategy, Air Liquide's climate objectives aim to reduce the Group's carbon emissions and take into account many parameters such as European ETS (Emission Trading Scheme). To comply with the GHG emissions quota systems, Air Liquide: Strives to reduce our GHG emissions in the most cost-effective way possible in order to avoid exceeding the allocated allowances and having to purchase allowances. Monitors the status of our relevant GHG emissions in relation to the compliance status and factor the costs of exceeded allowances into our investment process. In certain countries, the Group is subject to GHG emission quota systems. In the absence of any specific IFRS guidance, the Group has selected to apply the ANC Regulation No. 2014-03. The Group does not buy CO2 quotas for the purpose of generating profits from fluctuations in price; therefore, at each closing date: a liability is recognized if the greenhouse gas emissions are higher than the CO2 quotas held by the Group. It corresponds to the cost of CO2 quotas in shortfall to cover the greenhouse gas already emitted; or, an asset is recognized if the greenhouse gas emissions are lower than the CO2 quotas held by the entity. It corresponds to the CO2 quotas available to cover the future greenhouse gas emissions, valued at historical cost. Additionally, Air Liquide includes a carbon price in its investment decision process. A sensitivity study to this aspect is performed with various values including a reference price of 50 euros per tonne, the local current price and a high value of 100 euros per tonne, or more, chosen in function of the geography and context. The study allows to assess the economic cost of greenhouse gas emissions and consequences on the project, even in the case of a strong carbon price increase in the long term. A case study of how you have applied your strategy: As part of our climate strategy, we are implementing useful solutions in all geographies, including those countries covered by a GHG emissions quota system: A 5% increase in the performance of our assets. This project avoids tons of CO2 and thus reduces our costs on our excess emissions. In 2022, the European ETS (Emission Trading Scheme) directive affected all of Air Liquide's cogeneration sites in Germany, France and the Netherlands, as well as all of the Group's large hydrogen production sites in Europe. The European ETS has entered its 4th phase, covering the period 2021-2030, which previously mentioned Air Liquide's sites are subject to, moreover, the 4th phase carries an increase in the reduction factor. With regard to hydrogen production units, a portion of the CO2 emission quotas is allocated for free according to a benchmark established for the top-performing European facilities. Air Liquide acquires the remaining CO2 quotas from the market or its customers in order to cover the hydrogen production site emissions not covered by the free allocations and for all emissions from cogeneration sites. As hydrogen is included in new rules called Carbon Border Adjustment Mechanism (CBAM), revised ETS rules will lead to gradual phasing-out of the free allowances (to zero in 2034) for hydrogen installation.*

**(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?**

	Environmental opportunities identified
Climate change	<i>Select from:</i> <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized
Water	<i>Select from:</i> <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized

**(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.**

**Climate change**

**(3.6.1.1) Opportunity identifier**

*Select from:*

Opp2

**(3.6.1.3) Opportunity type and primary environmental opportunity driver**

Energy source

**(3.6.1.4) Value chain stage where the opportunity occurs**

*Select from:*

Upstream value chain

### (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- China  South Africa
- Spain  United States of America
- Belgium
- Luxembourg
- Netherlands

### (3.6.1.8) Organization specific description

*its share of renewable energy and become a promoter of a responsible supply chain. Air Liquide follows a proactive approach to renewable electricity procurement through direct contracts with producers (PPAs – Power Purchase Agreements). The share of renewable electricity should increase in the coming years as new procurement contracts are expected to be signed regularly. In 2024, the Group purchases of renewable electricity amounted to 8.9 TWh. In 2024, Air Liquide signed a record number of multi-year power purchase agreements (PPAs) for 2.5 TWh per year of low-carbon and renewable electricity.*

### (3.6.1.9) Primary financial effect of the opportunity

Select from:

- Increased revenues resulting from increased demand for products and services

### (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- Long-term

### (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- Virtually certain (99–100%)

### (3.6.1.12) Magnitude

Select from:

- Medium-high

### (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*The impact of the opportunity for the Group in purchasing more renewable electricity is to decrease Scope 2 emissions and accelerate energy transition. However, to capitalize on this opportunity, the Group is aware of the associated costs, specifically considering the delta between grid and renewable electricity in addition to the operational costs.*

### (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

Yes

### (3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

250000000

### (3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

250000000

### (3.6.1.23) Explanation of financial effect figures

*In order to achieve the objectives of reducing by 30% our carbon intensity by 2025, the Group aims to reach 10 TWh of renewable energy. 10 TWh 10 000 000 MWh. The average grid emission factor is 0.5 tCO<sub>2</sub>/MWh (average world mix estimated from IEA data). The average renewable emission factor is considered as 0 CO<sub>2</sub>/MWh. Thus, the purchase of renewable energy would reduce our exposure to carbon emission by 0.5 x 10,000,000 5 MtCO<sub>2</sub> avoided. Assuming CO<sub>2</sub> emissions costs is 50 /TCO<sub>2</sub> (internal CO<sub>2</sub> shadow price used for large project investment), this means that sourcing these 10 TWh will save the Group 250 M: 5 MtCO<sub>2</sub> x 50 /TCO<sub>2</sub> 250 M.*

### (3.6.1.24) Cost to realize opportunity

30000000

### (3.6.1.25) Explanation of cost calculation

*To reach this long-term opportunity, we need to realize short term investment. The group estimates that the price to move from the grid to 10TWh of renewable energy is about 30 million euros. Indeed, based on internal assessment of power markets, the maximum over-cost to be paid for the renewable attribute of power is on*

average [3] /MWh (guarantee of origin complying with the GHG Protocol Scope 2 Quality Criteria), so 10 x 3 30 M costs. This hypothesis is conservative as [3] /MWh (guarantee of origin) is a high price scenario. As the PPA price is highly unpredictable, we made this calculation based on the certificate purchase. This is very much an estimate and might vary a lot due to the demand and the localization.

### (3.6.1.26) Strategy to realize opportunity

Case study providing a description of company-specific activities, projects, products and/or services. Situation: Air Liquide aims to increase its share of renewable energy and become a promoter of a responsible supply chain and decrease its scope 2 emissions. Prioritization against other opportunities: Air Liquide introduced a proactive approach to renewable electricity procurement through direct contracts with producers (called PPA – Power Purchase Agreements). Moreover, the Group has included the energy mix in the selection criteria of its suppliers. Case study: Air Liquide and Sasol have signed new Power Purchase Agreements (PPAs) with Enel Green Power RSA for the long-term supply of an additional capacity of 110 MW of renewable power to Sasol's Secunda site in South Africa. This is the fourth set of PPAs signed by Air Liquide and Sasol after those announced in 2023. Together, these PPAs represent a total renewable power capacity of around 690 MW. For Air Liquide, these contracts will represent an annual reduction in its CO2 emissions of approximately 1.2 million tons, and contribute to Air Liquide's targeted reduction by 30% to 40% of the CO2 emissions associated with oxygen production in Secunda by 2031.

## Water

### (3.6.1.1) Opportunity identifier

Select from:

Opp1

### (3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

### (3.6.1.4) Value chain stage where the opportunity occurs

Select from:

Downstream value chain

### (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

Belgium

### (3.6.1.6) River basin where the opportunity occurs

Select all that apply

Unknown

### (3.6.1.8) Organization specific description

*Air Liquide recognizes the growing market for water treatment technologies, which is projected to increase by approximately 4% per year. Consequently, water treatment technologies represent a strategic opportunity for Air Liquide to enhance sales, brand value, and community relations.*

### (3.6.1.9) Primary financial effect of the opportunity

Select from:

Increased revenues resulting from increased demand for products and services

### (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

Short-term

### (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

Very likely (90–100%)

### (3.6.1.12) Magnitude

Select from:

Medium-low

### (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*Wastewater treatment is a growing market. Concerning Air Liquide, it represents for our Industrial merchant WBL between 150 million - 250 million revenue per year.*

### (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

Yes

### (3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

5000000

### (3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

50000000

### (3.6.1.23) Explanation of financial effect figures

*The financial impact is considered as a prospective estimation for now. Air Liquide will continue helping partners expand the scale of their technology to meet the water treatment needs of a range of industrial customers around the world. Assuming the current market and future growth linked to a post-covid environment, the Group can project a potential annual additional revenue to be between 5 and 50M.*

### (3.6.1.24) Cost to realize opportunity

40000000

### (3.6.1.25) Explanation of cost calculation

*In this estimation, the costs to realize opportunities are represented by a ratio of the potential global general and administrative expenses occurred in the future to realize the opportunity over the water sales revenue in all geographies for all the markets.*

### (3.6.1.26) Strategy to realize opportunity

*Ensuring fresh water access is an increasing global challenge. A variety of industrial processes generate complex waste streams containing a mixture of toxic organics, metals and active pharmaceutical ingredients (APIs) that are not easy to remove. Dealing with these streams most commonly involves shipping them off-site, sometimes over long distances, to be burned as waste—a carbon-intensive process that destroys both the water and the potentially valuable components it contains, such as metals (palladium, platinum, zinc, vanadium, etc.) and solvents. To address this specific need and provide a more circular alternative, Air Liquide has partnered with Azulatis, a Belgian water company that designs and implements customized water management solutions for industrial companies. The central field of cooperation is water reuse, which allows customers to reduce water consumption and costs. Together, the two companies have already deployed multiple projects for local and multinational industrial clients in Belgium.*

## C4. Governance

### (4.1) Does your organization have a board of directors or an equivalent governing body?

#### (4.1.1) Board of directors or equivalent governing body

Select from:

Yes

#### (4.1.2) Frequency with which the board or equivalent meets

Select from:

Quarterly

#### (4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

Executive directors or equivalent

Non-executive directors or equivalent

Independent non-executive directors or equivalent

#### (4.1.4) Board diversity and inclusion policy

Select from:

Yes, and it is publicly available

#### (4.1.5) Briefly describe what the policy covers

*“The members are chosen for their skills, their integrity, their independence of mind and their determination to take into account the interests of all shareholders.”*

*“Diversity policy concerning the Board of Directors: the composition of the Board of Directors, with regard to its members appointed by the General Meeting upon the proposal of the Board of Directors, shall reflect diversity and complementarity of experience, in particular international experience, nationalities, age, gender, cultures and expertise, including a significant number of executive managers or former executive managers; the Board of Directors shall look for persons possessing skills in the following areas: energy, sustainability, digital, services, industry, R&D/Technology, health, finance, and marketing.”*

## (4.1.6) Attach the policy (optional)

*Air Liquide URD 2024, page 105.pdf,air-liquide-internal-regulations-of-the-board-of-directors-may-2025.pdf*

## (4.1.1) Is there board-level oversight of environmental issues within your organization?

### Climate change

#### (4.1.1.1) Board-level oversight of this environmental issue

Select from:

Yes

### Water

#### (4.1.1.1) Board-level oversight of this environmental issue

Select from:

Yes

### Biodiversity

#### (4.1.1.1) Board-level oversight of this environmental issue

Select from:

No, and we do not plan to within the next two years

#### (4.1.1.2) Primary reason for no board-level oversight of this environmental issue

Select from:

Judged to be unimportant or not relevant

#### (4.1.1.3) Explain why your organization does not have board-level oversight of this environmental issue

The double materiality analysis carried out by Air Liquide in 2024 in the context of the CSRD did not identify biodiversity as a material topic for the Group.

**(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.**

## Climate change

### (4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

Board-level committee

### (4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

Yes

### (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

Board Terms of Reference

### (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

Scheduled agenda item in some board meetings – at least annually

### (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- Overseeing the setting of corporate targets
- Monitoring progress towards corporate targets
- Approving and/or overseeing employee incentives
- Overseeing and guiding major capital expenditures

- Monitoring the implementation of the business strategy
- Overseeing reporting, audit, and verification processes
- Monitoring the implementation of a climate transition plan
- Overseeing and guiding the development of a business strategy
- Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

#### (4.1.2.7) Please explain

*NB: French Company law is governed by the principle of collegiality of decision of board of directors according to which the board of directors prerogatives are exercised collectively by all its members. Hence, there is no individual accountability or committees accountability under French law. The Board of Directors of Air Liquide has set up the Environment and Society Committee which is notably in charge to examine and to make recommendations regarding the Group's strategy and commitments in the field of sustainable development. It reports on its work to the Board of Directors. The conclusions of the meetings of the Environment and Society Committee are presented by the Committee Chairwoman for discussion and, if applicable, for a decision by the Board of Directors at a later Board meeting.*

## Water

#### (4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- Board-level committee

#### (4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- Yes

#### (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- Board Terms of Reference

#### (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- Scheduled agenda item in some board meetings – at least annually

#### (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
- Overseeing the setting of corporate targets
- Monitoring progress towards corporate targets
- Monitoring the implementation of the business strategy
- Overseeing and guiding major capital expenditures

#### (4.1.2.7) Please explain

*NB: French Company law is governed by the principle of collegiality of decision of board of directors according to which the board of directors prerogatives are exercised collectively by all its members. Hence, there is no individual accountability or committees accountability under French law. The Board of Directors of Air Liquide has set up the Environment and Society Committee which is notably in charge to examine and to make recommendations regarding the Group's strategy and commitments in the field of sustainable development. It reports on its work to the Board of Directors. The conclusions of the meetings of the Environment and Society Committee are presented by the Committee Chairwoman for discussion and, if applicable, for a decision by the Board of Directors at a later Board meeting*

### (4.2) Does your organization's board have competency on environmental issues?

#### Climate change

#### (4.2.1) Board-level competency on this environmental issue

Select from:

- Yes

#### (4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- Consulting regularly with an internal, permanent, subject-expert working group
- Integrating knowledge of environmental issues into board nominating process
- Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
- Having at least one board member with expertise on this environmental issue

### (4.2.3) Environmental expertise of the board member

Additional training

Experience

## Water

### (4.2.1) Board-level competency on this environmental issue

Select from:

Yes

### (4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- Integrating knowledge of environmental issues into board nominating process
- Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
- Having at least one board member with expertise on this environmental issue

### (4.2.3) Environmental expertise of the board member

Additional training

Experience

## (4.3) Is there management-level responsibility for environmental issues within your organization?

## Climate change

### (4.3.1) Management-level responsibility for this environmental issue

Select from:

Yes

## Water

### (4.3.1) Management-level responsibility for this environmental issue

Select from:

Yes

## Biodiversity

### (4.3.1) Management-level responsibility for this environmental issue

Select from:

No, and we do not plan to within the next two years

### (4.3.2) Primary reason for no management-level responsibility for environmental issues

Select from:

Judged to be unimportant or not relevant

### (4.3.3) Explain why your organization does not have management-level responsibility for environmental issues

*The double materiality analysis carried out by Air Liquide in 2024 in the context of the CSRD did not identify biodiversity as a material topic for the Group.*

**(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).**

## Climate change

### (4.3.1.1) Position of individual or committee with responsibility

#### (4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

Policies, commitments, and targets

Strategy and financial planning

Other

#### (4.3.1.4) Reporting line

Select from:

Reports to the board directly

#### (4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

Annually

#### (4.3.1.6) Please explain

*The CEO is responsible for the Group Strategy and therefore he is responsible for managing Air Liquide's climate strategy. Air Liquide subscribes to the highest standards to conduct its business. As an illustration, every year the Group Chief Executive Officer signs the United Nations Global Compact. Air Liquide's letter of commitment, signed by its CEO can be found on the Air Liquide and Global Compact websites. Together with the Board of Directors and all entities responsible for such issues, the CEO determines and verifies the successful deployment of the Group's sustainable strategy. Concerning the Corporate Social Responsibility (CSR), the CEO is accountable before shareholders and investors for: Roll-out of Action plans linked to the Group's new sustainability objectives; Progress made on the various key indicators and alignment with the 2025 trajectory linked to these objectives.*

### Water

#### (4.3.1.1) Position of individual or committee with responsibility

Executive level

#### (4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

Engagement

Policies, commitments, and targets

Strategy and financial planning

Other

#### (4.3.1.4) Reporting line

Select from:

Reports to the board directly

#### (4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

Annually

#### (4.3.1.6) Please explain

*The CEO is responsible for the Group Strategy and therefore he is responsible for managing Air Liquide's climate strategy. Air Liquide subscribes to the highest standards to conduct its business. As an illustration, every year the Group Chief Executive Officer signs the United Nations Global Compact. Air Liquide's letter of commitment, signed by its CEO can be found on the Air Liquide and Global Compact websites. Together with the Board of Directors and all entities responsible for such issues, the CEO determines and verifies the successful deployment of the Group's sustainable strategy. Concerning the Corporate Social Responsibility (CSR), the CEO is accountable before shareholders and investors for: Roll-out of Action plans linked to the Group's new sustainability objectives; Progress made on the various key indicators and alignment with the 2025 trajectory linked to these objectives.*

## (4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

### Climate change

#### (4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

Yes

#### (4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

10

#### (4.5.3) Please explain

*For the CEO: the target variable remuneration is linked in 2024 for 36% of the fixed portion (with a maximum of 45%), to qualitative personal criteria, related for one third to Corporate Social Responsibility. This represents a minimum of 10% of the total variable remuneration.*

### Water

#### (4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

No, and we do not plan to introduce them in the next two years

#### (4.5.3) Please explain

*There are no Group-level incentives, but rather management of industrial projects related to larger stakes, such as efficiency, reliability and safety. The water management is performed at the entity level. Each entity achieves on a yearly basis a portfolio of projects, including water. The validation criteria of the projects are global, not water specific, and set the rules to allocate resources to the priority projects.*

**(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).**

## **Climate change**

### **(4.5.1.1) Position entitled to monetary incentive**

Board or executive level

### **(4.5.1.2) Incentives**

*Select all that apply*

Bonus - % of salary

### **(4.5.1.3) Performance metrics**

Targets

Strategy and financial planning

Emission reduction

### **(4.5.1.4) Incentive plan the incentives are linked to**

*Select from:*

Both Short-Term and Long-Term Incentive Plan, or equivalent

### **(4.5.1.5) Further details of incentives**

*According to the remuneration policy for the Executive Officer, the Executive Officer target variable remuneration represents approximately 35 % of the total remuneration. In 2024, the qualitative personal criteria of the target variable remuneration included a CSR criterion concerning the roll-out of the action plans relating to the Group's sustainable development objectives; Progress made concerning the various key indicators and harmonization with the 2025 trajectory for these new objectives. Moreover, the long-term incentive plan of 2024 includes an objective linked to the change of the Group's CO2 emissions in absolute value over the*

2024-2026 period. This criteria represent 10% of the long-term remuneration of the CEO. For 2025, this criteria now represents 15% of the long-term remuneration of the CEO.

#### **(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan**

*The ADVANCE Plan communicated in March 2022 confirmed the positioning of sustainable development issues at the heart of the Group's development strategy, following on from the ACT program announced by Mr Benoît Potier at the Sustainability Day on March 23, 2021. ADVANCE encompasses investments on low-carbon solutions and includes targets on decarbonization of Air Liquide's own operations. To accelerate the sector's development, Air Liquide implements a strategy centered on industrial basins; in this way, it develops operational synergies that benefit the companies within each area. Examples of this include Normandy in France, where the Group will develop the world's first low-carbon hydrogen network for local industries, and South Korea, where it is working with its partners to develop scenarios for the roll-out of hydrogen ecosystems for airports. The Group is also committed to decarbonizing its own operations; the objective being to start reducing its CO2 emissions in absolute terms around 2025. As part of its Sustainable Development objectives, Air Liquide aims to reduce its emissions by one-third by 2035 and to reach carbon neutrality by 2050.*

#### **(4.6) Does your organization have an environmental policy that addresses environmental issues?**

Does your organization have any environmental policies?

Select from:

Yes

#### **(4.6.1) Provide details of your environmental policies.**

##### **Row 1**

#### **(4.6.1.1) Environmental issues covered**

Select all that apply

Water

#### (4.6.1.2) Level of coverage

Select from:

Organization-wide

#### (4.6.1.3) Value chain stages covered

Select all that apply

Direct operations

#### (4.6.1.4) Explain the coverage

*Water stewardship and management of the risks associated with water withdrawal and use as well as the quality of the water returned to ecosystems are governed by a Group water management policy. The water stewardship indicates the key water management principles defined for the Air Liquide owns operations activities and supports the initiatives leading to a water management dialogue with our relevant stakeholders (supplier, customer, local authorities) to be compliant with the local regulations and sustainable use.*

#### (4.6.1.5) Environmental policy content

Environmental commitments

Water-specific commitments

Additional references/Descriptions

#### (4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

No, and we do not plan to align in the next two years

#### (4.6.1.7) Public availability

Select from:

Publicly available

## (4.6.1.8) Attach the policy

*air-liquide-water-stewardship.pdf*

### Row 2

## (4.6.1.1) Environmental issues covered

*Select all that apply*

Climate change

## (4.6.1.2) Level of coverage

*Select from:*

Organization-wide

## (4.6.1.3) Value chain stages covered

*Select all that apply*

Direct operations

Upstream value chain

Downstream value chain

## (4.6.1.4) Explain the coverage

*Air Liquide's Climate Policy applies to the Group's-wide activities, and to Air Liquide's value chain where relevant.*

## (4.6.1.5) Environmental policy content

Environmental commitments

Climate-specific commitments

Additional references/Descriptions

#### (4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

- Yes, in line with the Paris Agreement

#### (4.6.1.7) Public availability

Select from:

- Publicly available

#### (4.6.1.8) Attach the policy

*Air Liquide Public Affairs Charter.pdf*

#### (4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

##### (4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

- Yes

##### (4.10.2) Collaborative framework or initiative

Select all that apply

- International Sustainability & Carbon Certification (ISCC)  
 Science-Based Targets Initiative (SBTi)  
 Task Force on Climate-related Financial Disclosures (TCFD)  
 UN Global Compact

##### (4.10.3) Describe your organization's role within each framework or initiative

*Air Liquide is a member of ISCC Association. Members of the Expert Advisory Group of SBTi for the chemical sector. Members of UN Global Compact since 2014, recognized as Early Adopters; Enhanced Communication on Progress (CoP)*

**(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?**

**(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment**

*Select all that apply*

- Yes, we engaged directly with policy makers
- Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

**(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals**

*Select from:*

- Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

**(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement**

*Select all that apply*

- Paris Agreement

**(4.11.4) Attach commitment or position statement**

*Air Liquide Public Affairs Charter 2024.pdf*

**(4.11.5) Indicate whether your organization is registered on a transparency register**

*Select from:*

- Yes

**(4.11.6) Types of transparency register your organization is registered on**

Select all that apply

Mandatory government register

#### **(4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization**

HATVP (High Authority for the Transparency of Public Life) ID: <https://www.hatvp.fr/fiche-organisation/?organisation552096281>; EU Transparency Register ID: [https://transparency-register.europa.eu/searchregister-or-update/organisation-detail\\_en?id94857385769-70](https://transparency-register.europa.eu/searchregister-or-update/organisation-detail_en?id94857385769-70); US Congress Lobbying Disclosure ID: <https://lda.senate.gov/filings/public/filing/b456ec7a-770e-495a-bdee-ca1a979f571c/print/>

#### **(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan**

*All lobbying activities, direct or indirect, are conducted in alignment with the strategy of the Group and the objectives of the Paris Agreement with the goal to restrict global temperature increase to 1.5 C above pre-industrial levels. We published on our website our main advocacy position related to climate issues. These positions are regularly reviewed to be aligned with the strategy of the Group and the objectives of the Paris Agreement. Regarding indirect lobbying, we ask all our associations, globally, to explicitly align with the Paris agreement's goals or contribute to net zero pathways as outlined by the International Energy Agency. Before joining any new association, each of our entities shall verify the climate objective positions of such association. Our associations memberships are reported on a yearly basis to the European and International Affairs Department by the different Air Liquide Entities across the world. We publish a yearly review of our main associations at the European Union Level, including France, and in the USA, as these geographies are the most representative locations where Air Liquide is interacting with public stakeholders. This selection is based on the relevance of the associations to Air Liquide activities, the level of Air Liquide participation in their working groups, as well as their contribution to the public debate related to climate and environmental topics, and will be progressively extended. An association is considered aligned when it has publicly supported the objectives of the Paris Agreement and has taken positions in line with it and with the Group's climate-related positions. An association is considered as partly aligned with the Paris Agreement when it does not explicitly fully support it, but demonstrates pragmatic approaches to contribute to these objectives or is aligned with Air Liquide's climate-related positions. An association is considered as misaligned when it has taken positions that are contradictory to the Paris Agreement's objectives or with Air Liquide's climate-related positions. The 2024 trade association review is available on our website.*

#### **(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?**

Row 1

##### **(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers**

#### (4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

Climate change

#### (4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Financial mechanisms (e.g., taxes, subsidies, etc.)

#### (4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

Global

#### (4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

Support with minor exceptions

#### (4.11.1.7) Details of any exceptions and your organization's proposed alternative approach to the policy, law, or regulation

*At the EU level, Air Liquide supported in 2024 following measures as part of the Fit for 55 Package to foster low-carbon and renewable hydrogen development and address regulatory obstacles: In addition to targets for renewable hydrogen, low-carbon hydrogen associated with strict carbon intensity reduction objectives should play a greater role thanks to specific mandates to accelerate the transition. Distinguish existing industrial applications of hydrogen from new usages to tailor policies and trigger market uptake. Encourage scaling-up hydrogen distribution infrastructures in the mobility sector. Develop an international guarantee of origins system for hydrogen to safeguard a level playing field between locally produced hydrogen and imports. Continue financial support for large-scale hydrogen projects. In the US, Air Liquide contributed to the development and implementation of the Hydrogen Production Tax Credit (45V) as part of the Inflation Reduction Act by supporting the idea that hydrogen production should be defined based on its actual carbon footprint and as such remain technology neutral. Air Liquide commented on the initial guidance of the 45V production tax credit section by highlighting the need for flexibility and certainty in implementing the "three pillars" criteria - temporality, incrementality, deliverability, following a staged approach to allow hydrogen value chain to develop then transition to stricter requirements. Air Liquide is a partner in 6 of the 7 Hydrogen Hubs announced by the U.S. Department of Energy in October 2023 as part of the Infrastructure Investment and Jobs Act. Examples presented here are not exhaustive: they represent the main lobbying positions of the Group in terms of societal impact*

#### (4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

- Regular meetings
- Ad-hoc meetings
- Participation in working groups organized by policy makers
- Responding to consultations
- Submitting written proposals/inquiries

#### **(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)**

0

#### **(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement**

*Over the last 60 years, Air Liquide has developed a solid expertise around the hydrogen value chain from production, to transport and usages. In addition to being a feedstock used in the refining and chemical industries, hydrogen is also an energy carrier, which can tackle various critical energy challenges, such as the decarbonisation of hard-to-abate sectors including heavy duty transport, chemicals, and steel industries, where it is difficult to reduce emissions. Hydrogen can also support the integration of intermittent renewables in the power system, being one of the only few options for storing energy. The ambition to decarbonize within a short span of time a vast number of sectors (industry, power, mobility..) implies that all technologies enabling the reduction of the carbon intensity should be leveraged in a transition period ranging from 2025 until 2040 to maximize the chances to reach carbon neutrality by 2050. To do so, ambitious targets to develop renewables in the energy mix are necessary, and should be complemented in the transition period with targets for low carbon energy sources and products. Air Liquide supports policies encouraging and accelerating the development of renewable and low-carbon hydrogen for its role in the energy transition: •Renewable hydrogen being produced by electrolysis with electricity from renewable sources or by the reforming of biomethane; •Low-carbon hydrogen being produced by fossil-based hydrogen with Carbon Capture and Storage (CCS) or by electrolysis with low-carbon electricity (i.e. nuclear) For Air Liquide, the distinction made on the production pathway should be replaced or complemented with objectives of CO2 abatements. In other words, Air Liquide recommends defining and applying a carbon intensity criterion as the main characteristic of the different hydrogen pathways considered in the different energy transition policies and associated objectives. Such policies are critical to stimulate both the supply and demand for low-carbon & renewable hydrogen and will impact the capacity for Air Liquide to leverage hydrogen as a decarbonisation pillar of its decarbonisation. At Group level, Air Liquide does not fund policy makers. Hence, the funding figure in column 4.11.1.9 amounts to 0.*

#### **(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals**

Select from:

- Yes, we have evaluated, and it is aligned

**(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation**

*Select all that apply*

- Paris Agreement

**Row 2**

**(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers**

*Carbon Capture Utilisation and Storage (CCUS)*

**(4.11.1.2) Environmental issues the policy, law, or regulation relates to**

*Select all that apply*

- Climate change

**(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment**

Environmental impacts and pressures

**(4.11.1.4) Geographic coverage of policy, law, or regulation**

*Select from:*

- Global

**(4.11.1.6) Your organization's position on the policy, law, or regulation**

*Select from:*

- Support with no exceptions

**(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation**

*Select all that apply*

- Regular meetings

- Ad-hoc meetings
- Participation in working groups organized by policy makers
- Responding to consultations
- Submitting written proposals/inquiries

#### (4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

#### (4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

*Carbon capture, utilization and storage (CCUS) is an important tool for emissions reduction to stay on a 1.5°C pathway as outlined by the IEA and the IRENA() and has a critical mitigation role in hard-to-abate sectors, such as in the steel, cement and chemical industries(). Governments are increasingly recognising the role that CCUS can play in achieving their net zero ambitions. To endorse this approach, Air Liquide supports policy frameworks encouraging the development of carbon capture, utilization and storage (CCUS). Such technology should be prioritized for applications where alternative decarbonisation methods are not commercially or technically available (hard-to-abate) and while not postponing the development of renewable energies. To do so, Air Liquide supports actions from governments on following axes: • Ensuring effective, open and transparent access to CO2 storage to avoid bottlenecks for CO2 emitters. • Recognition of Carbon Contracts for Difference (CCfD) schemes as an important element to trigger emission reductions in the industry. CCfDs should be compatible with other funding programs and policy frameworks such as the EU Innovation Fund in Europe. • Development of public CO2 infrastructure networks across industrial regions. • Common standards and rules to facilitate cross-border CCS projects and recognition of all types of transportation (road, train, ship, pipelines) • Derisking mechanisms for early movers incentivisation* At Group level, Air Liquide does not fund policy makers. Hence, the funding figure in column 4.11.1.9 amounts to 0.

#### (4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

- Yes, we have evaluated, and it is aligned

#### (4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

- Paris Agreement

### Row 3

#### (4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

*Electrification and access to low-carbon electricity*

#### (4.11.1.2) Environmental issues the policy, law, or regulation relates to

*Select all that apply*

Climate change

#### (4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Energy and renewables

#### (4.11.1.4) Geographic coverage of policy, law, or regulation

*Select from:*

Global

#### (4.11.1.6) Your organization's position on the policy, law, or regulation

*Select from:*

Support with no exceptions

#### (4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

*Select all that apply*

Regular meetings

Ad-hoc meetings

Participation in working groups organized by policy makers

Responding to consultations

Submitting written proposals/inquiries

**(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)**

0

**(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement**

*As an energy-intensive industry, sourcing low-carbon and renewable electricity is key for Air Liquide to decarbonize its activities. Due to this significant energy consumption, industries like air gases and hydrogen production need a specific approach providing a long term visibility on energy price and volume. Air Liquide advocacy messages towards policymakers call for the recognition of such specificities and requirements. In addition to the role of electricity as a source of energy for Air Liquide production units, electrification of usages is key to succeed in the energy transition. Air Liquide supports policies facilitating the electrification of usages by using low carbon electricity. In general such policies should articulate an adequate mix of ambitious objectives and incentives. When direct electrification is not possible, renewable or low carbon hydrogen can play a complementary role. At Group level, Air Liquide does not fund policy makers. Hence, the funding figure in column 4.11.1.9 amounts to 0.*

**(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals**

Select from:

Yes, we have evaluated, and it is aligned

**(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation**

Select all that apply

Paris Agreement

**Row 4**

**(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers**

*Carbon pricing*

**(4.11.1.2) Environmental issues the policy, law, or regulation relates to**

Select all that apply

Climate change

### (4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Financial mechanisms (e.g., taxes, subsidies, etc.)

### (4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

Global

### (4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

Support with minor exceptions

### (4.11.1.7) Details of any exceptions and your organization's proposed alternative approach to the policy, law, or regulation

*Our main contributions in 2024 to support carbon pricing policy*•In the EU, it is paramount that tools such as the CBAM, or the ETS guarantee a level playing field both between domestic production and imports, and, with regards to hydrogen production within the EU, between self-production and outsourced production.•In China, Air Liquide welcomed the Ministry of Ecology & Environment proposal to include cement, steel and aluminium production in China's carbon emissions trading scheme by the end of the year, as announced in September 2024.•In Singapore, AL advocated with EDB for an increase of the carbon tax associated with financial support to make CCUS projects in Singapore economically viable.•In Japan, AL welcomed the trajectory taken by the government with the GX Promotion Act to set a price on carbon emissions and finance as well transition bonds

### (4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

Regular meetings

Ad-hoc meetings

Participation in working groups organized by policy makers

Responding to consultations

Submitting written proposals/inquiries

**(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)**

0

**(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement**

*Establishing an adequate price on CO2 emissions is necessary to achieve net-zero emissions. Without such political push, fossil based usages would remain cheaper than low carbon initiatives and it would hinder the energy transition. Such a pricing policy, whatever the form (tax, cap-and-trade, mixed system) should be ambitious, progressive, supported by incentives and cover the largest possible part of our economies to ensure a level playing field to send stable and predictable signals to enable investments. It is particularly important to set a sufficient carbon price floor, sending an effective price signal for the development of low-carbon products. Air Liquide also advocates in favor of international frameworks allowing consistency between different regulations. In addition, mandates or targets to stimulate the demand for low carbon materials (ex: Defining objectives of production of low carbon concrete, steel, aluminum,...) if well planned and developed are relevant policies encouraging transition towards a carbon free economy. At Group level, Air Liquide does not fund policy makers. Hence, the funding figure in column 4.11.1.9 amounts to 0.*

**(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals**

Select from:

Yes, we have evaluated, and it is aligned

**(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation**

Select all that apply

Paris Agreement

**(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.**

Row 1

#### (4.11.2.1) Type of indirect engagement

Select from:

- Indirect engagement via a trade association

#### (4.11.2.4) Trade association

Europe

#### (4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

- Climate change

#### (4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

- Consistent

#### (4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

- Yes, we publicly promoted their current position

#### (4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

*The European Round Table of Industrialists (ERT) is a forum bringing together around 55 Chief Executives and Chairmen of major multinational companies of European parentage covering a wide range of industrial and technological sectors. ERT strives for a strong, open, and competitive Europe, with the EU, including its Single Market, as a driver for inclusive growth and sustainable prosperity. Companies of ERT Members are widely situated across Europe, with combined revenues exceeding 2,250 billion, sustaining around 6.8 million jobs in the region. They invest more than 50 billion annually in R&D, largely in Europe. ERT supports a holistic approach that integrates security of supply, sustainability, and competitiveness. ERT main points: - Ensure the predictability and stability of the long-term policy*

framework. - Safeguard the package's consistency throughout the legislative process. - Bolster the EU industry's readiness for new opportunities and new operating environments triggered by the energy and climate transition. - The proposed energy policy framework should acknowledge that only a globally competitive industry has the capacity to deploy and invest in low-carbon innovation. - ERT supports market-based and technology-neutral solutions from a holistic system perspective for promoting the uptake of energy efficiency and for better integrating renewables in the electricity market. - Proportionate measures for customers <https://www.cdp.net/enempowerment> are supported. - Set targets for energy efficiency in a smart way to allow for growth and development. - Increased energy efficiency is particularly relevant for the building sector.

#### (4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

#### (4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

Yes, we have evaluated, and it is aligned

#### (4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

Paris Agreement

### Row 2

#### (4.11.2.1) Type of indirect engagement

Select from:

Indirect engagement via a trade association

#### (4.11.2.4) Trade association

Europe

**(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position**

Select all that apply

- Climate change

**(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with**

Select from:

- Consistent

**(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year**

Select from:

- Yes, we publicly promoted their current position

**(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position**

*AFEP is an association that currently represents more than 110 of the top private sector companies operating in France. French companies share with their employees, customers, supply chain and shareholders the will to build a more sustainable development model. In this framework, these companies have been implementing policies to reduce their impact on the environment while preserving competitiveness, and identify and seize the new opportunities created by the need of more sustainable development. This is why AFEP currently supports: (1) The existence of climate change and the EU Emissions Trading System (ETS); (2) The energy transition; (3) Resource efficiency and the concept of the circular economy; (4) Energy renovation plans for housing (5) R&D and innovation in the field of alternative energies; (6) The concept of Corporate Social Responsibility.*

**(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)**

0

**(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals**

Select from:

Yes, we have evaluated, and it is aligned

#### (4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

Paris Agreement

### Row 3

#### (4.11.2.1) Type of indirect engagement

Select from:

Indirect engagement via a trade association

#### (4.11.2.4) Trade association

Europe

#### (4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

Climate change

#### (4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

Consistent

#### (4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

Yes, we publicly promoted their current position

**(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position**

*The aims of EIGA focus on the safety, environmental, climate change, regulatory and technical aspects of the production, distribution and use of industrial gases including food gases and medical gases and their contribution to sustainable development. Air Liquide participates in several task forces, e.g. related to the environment, hydrogen technologies, or energy. The Group engages thus in advocacy at the EU level, in favor of technologies reducing greenhouse gases emissions.*

**(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)**

0

**(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals**

Select from:

Yes, we have evaluated, and it is aligned

**(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation**

Select all that apply

Paris Agreement

**Row 4**

**(4.11.2.1) Type of indirect engagement**

Select from:

Indirect engagement via a trade association

**(4.11.2.4) Trade association**

**(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position**

Select all that apply

Climate change

**(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with**

Select from:

Consistent

**(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year**

Select from:

Yes, we publicly promoted their current position

**(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position**

*Aware of the risks and opportunities related to climate change, the Medef (French enterprises movement) calls for the setting of a measuring, reporting and verification framework regarding the implementation of the COP 21 agreement. It also supports the position of the World Bank regarding the establishment of a global carbon pricing system. All measures taken should contribute to strengthening the competitiveness of businesses. Air Liquide chairs the climate change committee of the MEDEF and organizes corporate group works on climate change topics.*

**(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)**

0

**(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals**

Select from:

Yes, we have evaluated, and it is aligned

**(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation**

Select all that apply

Paris Agreement

## Row 5

**(4.11.2.1) Type of indirect engagement**

Select from:

Indirect engagement via a trade association

**(4.11.2.4) Trade association**

North America

**(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position**

Select all that apply

Climate change

**(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with**

Select from:

Consistent

**(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year**

Select from:

Yes, we publicly promoted their current position

**(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position**

*The American Chemistry Council supports the Paris Climate Agreement as well as additional measures to promote green energy technologies and price carbon.*

**(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)**

0

**(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals**

Select from:

Yes, we have evaluated, and it is aligned

**(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation**

Select all that apply

Paris Agreement

## Row 6

**(4.11.2.1) Type of indirect engagement**

Select from:

Indirect engagement via a trade association

**(4.11.2.4) Trade association**

North America

**(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position**

Select all that apply

- Climate change

**(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with**

Select from:

- Consistent

**(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year**

Select from:

- Yes, we terminated our funding/membership in the reporting year

**(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position**

*Following the 2022 climate review, Air Liquide has engaged in 2023 with the leadership of the association to request a clearer and explicit support to the Paris agreement and endorsement of Air Liquide climate-related positions. In 2024, Air Liquide is no longer a member of AFPM.*

**(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)**

0

**(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals**

Select from:

- Yes, we have evaluated, and it is aligned

#### (4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

- Paris Agreement

#### Row 7

#### (4.11.2.1) Type of indirect engagement

Select from:

- Indirect engagement via a trade association

#### (4.11.2.4) Trade association

Europe

#### (4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

- Climate change

#### (4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

- Consistent

#### (4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

- Yes, we publicly promoted their current position

**(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position**

*European Biogas Association aisbl (EBA) was founded 3 February 2009 as a Belgium non-profit organization aiming at promoting sustainable biogas production and use in Europe. EBA's membership comprises currently national biogas associations, institutes and companies from 28 countries all across Europe. EBA unites a large number of the most experienced biogas experts in Europe and has highly experienced and skilled staff providing policy advice, know-how and information to promote beneficial legislation and framework conditions in the field of biogas. EBA is convinced that biogas will have a significant role to play in the European decarbonised energy future and will surely continue advocating strongly the interests of the European biogas industry at the EU level and offering support to its members at national levels.*

**(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)**

0

**(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals**

Select from:

Yes, we have evaluated, and it is aligned

**(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation**

Select all that apply

Paris Agreement

**Row 8**

**(4.11.2.1) Type of indirect engagement**

Select from:

Indirect engagement via a trade association

**(4.11.2.4) Trade association**

**(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position**

Select all that apply

Climate change

**(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with**

Select from:

Mixed

**(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year**

Select from:

Yes, we publicly opposed their current position

**(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position**

*NAM supports a broad international climate agreement and promotes domestic support for a clean energy economy. However, Air Liquide has evaluated its position as only partially aligned with the Paris Agreement. As such, NAM's position has been evaluated in Air Liquide's Trade Association review as only partly aligned with Air Liquide's climate-related positions.*

**(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)**

0

**(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals**

Select from:

Yes, we have evaluated, and it is aligned

#### (4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

Paris Agreement

#### (4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Select from:

Yes

**(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.**

#### Row 1

##### (4.12.1.1) Publication

Select from:

In mainstream reports, in line with environmental disclosure standards or frameworks

##### (4.12.1.2) Standard or framework the report is in line with

Select all that apply

ESRS

GRI

IFRS

TCFD

##### (4.12.1.3) Environmental issues covered in publication

Select all that apply

- Climate change
- Water
- Biodiversity

#### (4.12.1.4) Status of the publication

Select from:

- Complete

#### (4.12.1.5) Content elements

Select all that apply

- Strategy  Dependencies & Impacts
- Governance  Water accounting figures
- Emission targets
- Emissions figures
- Risks & Opportunities

#### (4.12.1.6) Page/section reference

*Chapter 1: Integrated Report p17 / Chapter 2: Risk factors and control environment p71 / Chapter 5: Extra-financial performance p277-380*

#### (4.12.1.7) Attach the relevant publication

*Air Liquide URD 2024.pdf*

#### (4.12.1.8) Comment

*Air Liquide's 2024 Universal Registration Document includes the Sustainability Statement from page 277–372. On page 373-380 you can find cross-reference tables to the GRI framework.*

### Row 2

#### (4.12.1.1) Publication

Select from:

- In voluntary sustainability reports

### (4.12.1.3) Environmental issues covered in publication

Select all that apply

- Climate change
- Water
- Biodiversity

### (4.12.1.4) Status of the publication

Select from:

- Complete

### (4.12.1.5) Content elements

Select all that apply

- Strategy
- Emissions figures
- Emission targets
- Water accounting figures
- Water pollution indicators

### (4.12.1.6) Page/section reference

*The entire document is about sustainability*

### (4.12.1.7) Attach the relevant publication

*Air Liquide Integrated Annual Report 2024.pdf*

### (4.12.1.8) Comment

*Air Liquide released the inaugural publication of its Integrated Annual Report which provides a comprehensive overview of a company' strategy and financial and non-financial performance, highlighting their equal importance. It presents ESG objectives follow-up and achievements: for the Environment, for Health and for All,*

contributing to a low-carbon society, improving the quality of life in healthcare and engaging with employees, customers, suppliers and shareholders to nurture a safe, inclusive and collaborative environment.

## C5. Business strategy

### (5.1) Does your organization use scenario analysis to identify environmental outcomes?

#### Climate change

##### (5.1.1) Use of scenario analysis

Select from:

Yes

##### (5.1.2) Frequency of analysis

Select from:

Annually

#### Water

##### (5.1.1) Use of scenario analysis

Select from:

Yes

##### (5.1.2) Frequency of analysis

Select from:

Annually

### (5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

## Climate change

### (5.1.1.1) Scenario used

Climate transition scenarios

### (5.1.1.3) Approach to scenario

Select from:

Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

Policy

Market

Reputation

Technology

Liability

### (5.1.1.6) Temperature alignment of scenario

Select from:

1.5°C or lower

### (5.1.1.7) Reference year

2024

### (5.1.1.8) Timeframes covered

Select all that apply

2025

2030

2040

2050

### (5.1.1.9) Driving forces in scenario

Regulators, legal and policy regimes

Relevant technology and science

Macro and microeconomy

### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*The NZE pathway goes as follows: implicit CO2 pricing rises willingness-to-pay for decarbonized solutions, zero-carbon electricity deployment accelerates (88% of total electricity production in 2035 for the IEA) driving the energy sector to Net Zero. It is later followed by the industry and transportation sectors thanks to massive electrification and low-carbon industrial gases. Hence: 1/ the implicit price of CO2 will need to evolve to drive customer willingness-to-pay for decarbonized solutions. 2/ the pace of decarbonization will vary across industries and geographies 3/ deployment of renewables, carbon capture and hydrogen will need to accelerate and will be critical*

### (5.1.1.11) Rationale for choice of scenario

*This scenario is the most widely recognized one providing a detailed view of sectoral pathways compatible with a 1.5C transition.*

## Water

### (5.1.1.1) Scenario used

Water scenarios

### (5.1.1.3) Approach to scenario

Select from:

Qualitative and quantitative

#### (5.1.1.4) Scenario coverage

Select from:

Organization-wide

#### (5.1.1.5) Risk types considered in scenario

Select all that apply

Acute physical

Chronic physical

#### (5.1.1.7) Reference year

2022

#### (5.1.1.8) Timeframes covered

Select all that apply

2030

2040

#### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*Assumptions: Many countries face a growing gap between the amount of water that can supply reliably to their economies and the amount they need. Assuming continued economic and population growth, by 2030 water supplies will satisfy only 60% of global demand and less than 50% in many developing regions where water supply is already under stress*

#### (5.1.1.11) Rationale for choice of scenario

The World Resources Institute has developed a reliable and robust, comparable, and comprehensive set of indicators to help assess these water-related risks. This framework is internationally recognized by scientific institutions.

## Climate change

### (5.1.1.1) Scenario used

Climate transition scenarios

### (5.1.1.3) Approach to scenario

Select from:

Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

Policy

Market

Reputation

Technology

Liability

### (5.1.1.6) Temperature alignment of scenario

Select from:

2.0°C - 2.4°C

### (5.1.1.7) Reference year

### (5.1.1.8) Timeframes covered

Select all that apply

- 2025
- 2030
- 2040
- 2050

### (5.1.1.9) Driving forces in scenario

Regulators, legal and policy regimes

Relevant technology and science

Macro and microeconomy

### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*This scenario corresponds to government stated policies. Among major uncertainties are the continued enforcement of policies.*

### (5.1.1.11) Rationale for choice of scenario

*This scenario corresponds to the current direction of the world economy, hence an essential baseline for risk analysis.*

## Climate change

### (5.1.1.1) Scenario used

Physical climate scenarios

### (5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

SSP5

### (5.1.1.3) Approach to scenario

Select from:

Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

Acute physical

Chronic physical

### (5.1.1.6) Temperature alignment of scenario

Select from:

4.0°C and above

### (5.1.1.7) Reference year

2020

### (5.1.1.8) Timeframes covered

Select all that apply

2025

2030

2040

2050

### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

Relevant technology and science

Macro and microeconomy

### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*The Group has analyzed the potential climate-related physical impacts under a high emission scenario. The "business as usual" scenario (SSP5 RCP8.5 of the IPCC) has been used. Parameters, assumptions and analytical choices: - The scenario analysis used was RCP 8.5, referring to the concentration of carbon that delivers global warming at an average of 8.5 watts per square meter across the planet. - Temperature increase of about 4.3C on a time horizon until 2100, relative to pre-industrial temperatures. Time horizon covers Air Liquide's assets and long-term contracts (15 to 20 years). - Assumption of an increase in climate-related physical impacts (storms, hurricanes, floods, etc.), as well as an increase in extreme weather events. - Air Liquide operates in certain regions of the world exposed to changes (in amplitude or frequency) in exceptional meteorological phenomena due to climate change. Climate-related physical assessment took into account specific data for each Air Liquide site according to its location and its extent of exposure to climate-related impacts.*

### (5.1.1.11) Rationale for choice of scenario

*This scenario serves as a "worst-case" providing a high value for the physical risk analysis. It corresponds to "business as usual"*

## Water

### (5.1.1.1) Scenario used

Water scenarios

### (5.1.1.3) Approach to scenario

Select from:

Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

Acute physical

Chronic physical

### (5.1.1.7) Reference year

2023

### (5.1.1.8) Timeframes covered

Select all that apply

2040

### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*Main assumptions: two climate scenarios developed by the Intergovernmental Panel on Climate Change (IPCC) were selected for the analysis: the scenario SSP2-4.5, used as “business as usual”, leading to 2.7C by 2100 and the scenario SSP5-8.5 or “worst case scenario”, leading to 4.4C by 2100. A time horizon of 2040 was selected as it is consistent with the lifetime of the majority of assets invested and operated by Air Liquide.*

### (5.1.1.11) Rationale for choice of scenario

*The scenario was chosen in order to align with the internationally recognized IPCC official publications, which has implications in terms of best practices and SBTi-compliance.*

## (5.1.2) Provide details of the outcomes of your organization’s scenario analysis.

## Climate change

### (5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- Risk and opportunities identification, assessment and management
- Strategy and financial planning
- Resilience of business model and strategy
- Capacity building
- Target setting and transition planning

### (5.1.2.2) Coverage of analysis

Select from:

- Organization-wide

### (5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

*As the Group's activities are global and cover a wide-range of sectors, Air Liquide relies on various sources to develop these analyses. Focal question: Is the Group strategy compatible with a 1.5C scenario? Scenario results: the IEA NZE was used to benchmark the Group's climate transition plan on CO2 trajectory, business strategy and decarbonization levers, as well as assess transition risks. Results: The Climate Transition Plan is aligned with a chemicals sector ambition, taking into account the pace at which the Group must also bring solutions to decarbonize the industry. No material transition risk has been identified as of date. Focal question: What levers should be prioritized to adapt its business to the reality of the market? and what is expected from the energy sector, in terms of new market opportunities? Scenario results: The results have been presented to the leading team of Air Liquide, in every business line. They integrated the scenarios in their strategic plan and submitted it to the sustainable development department for approval. This way, we ensure that all strategies follow the recommendations resulting from the results of the scenario analysis. Air Liquide could serve its business interests by becoming a catalyst of the low-carbon transition, offsetting the negative impacts of the development of H2 activities. Result: Plan its activities and assets in a variety of prospective scenarios to guarantee the Group's resilience going forward and feed its strategy: Focal question: what does the Group transition plan require to be successful? Scenario: IEA STEPS scenario. Results: current stated policies are not sufficient (CO2 pricing, renewables and CCUS infrastructure and market mechanisms deployment). This underscores the Group's ambition and necessity of collective action. Focal question: What are the relevant sectoral and geographical trajectories possible that could impact the Group's performance and business decisions? Scenario results: Air Liquide uses its Bespoke transition scenario 1.5 B for developing its activities, assessing and quantifying the associated carbon impact. This scenario is integrated into the Group's strategy for reconciling its economic development with its contribution to a low-carbon world. Results: develop an economic growth strategy which incorporates a reduction in the Group's emissions in line with trajectories that are compatible with the Paris Agreement; Analyze the possible impact of public greenhouse gas emission reduction policies on the Group, as well as any dependence of the Group's carbon trajectory on these policies, in particular those aimed at making the energy sector and end markets carbon free; Manage the Group's carbon trajectory by monitoring, notably, the impact of new investments made on the carbon footprint.*

## Water

### (5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- Risk and opportunities identification, assessment and management
- Strategy and financial planning
- Resilience of business model and strategy
- Capacity building
- Target setting and transition planning

### (5.1.2.2) Coverage of analysis

Select from:

- Organization-wide

### (5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

*The lack of water availability or poor water quality can impact the supply of our products to customers, adversely impact plant efficiency or reliability, and increase the direct cost of production. Air Liquide pays particular attention to water management, especially in areas of water stress. Insufficient water quality represents a threat as there is a minimum requirement for water quality specified in engineering standards. Furthermore, water risk is expected to evolve as a consequence of climate change, both with change in frequency and amplitude of event risks such as droughts or floods in some areas, but also with gradual changes in seasonal availability or temperature. According to the United Nation Environmental Programme, by 2030, water scarcity will have displaced between 24 and 700 million people. Based on the Aqueduct Water Risk Atlas, by 2050, 40% of the World's population (3.9 Billion People) are likely to be living in regions under High Water Stress. Outlook: by 2050 water demand will increase by 55%, resulting mainly from increase in manufacturing, electricity, and domestic use. Following the scenario analysis given by WRI, the Group has been able to identify the sites needing priority action (e.g., 75 sites in areas of water stress) and to implement a Water Management Plan regarding those sites. The Water Management Plan and consists of: 1- A comprehensive Water Site Assessment report detailing: a/ The site Water footprint analysis with (i) a description and a mapping of all relevant installations (key usages), (ii) comprehensive inventory of water flows (inputs, outputs, internal flows) with indication on whether they are measured, calculated or not quantified at all b/ A technical description outlining the integration of the Air Liquide water circuit within the broader water infrastructure (usually customer's) c/ Description of the engagement with the customer on the matter (process in place + summary of key meetings) d/ Description of any existing action plans focused on water management (quality and quantity aspects). The action plan is based on the Best Available Techniques and good practices related to the reduction of water consumption: - Use of waste heat to preheat the unit's regeneration gas- Reduction of the need for cooling by optimizing the reuse of heat externally- Installation of an adiabatic cooling system (semi-closed)- Installation of a dry cooling system- Optimization of the concentration factor by improving upstream water treatment- Recovery of waste heat by ORC (Organic Rankine Cycle )- Optimization of industrial water consumption linked to the cleaning operations of the sand filters- Reduction of city water consumption by internal recycling of cooling network purges- Recovery and use of rainwater and condensate- Pumping and use of seawater for cooling- Recovery and use of external wastewater- Study of alternative water sources- Recycling of purge water via*

## **(5.2) Does your organization's strategy include a climate transition plan?**

### **(5.2.1) Transition plan**

Select from:

- Yes, we have a climate transition plan which aligns with a 1.5°C world

### **(5.2.3) Publicly available climate transition plan**

Select from:

- Yes

### **(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion**

Select from:

- No, and we do not plan to add an explicit commitment within the next two years

### **(5.2.6) Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion**

*The core activity of Air Liquide focuses on the production and supply of industrial gasses. These gasses are essential for various applications, including healthcare, electronics, and manufacturing. Air Liquide supports a wide range of industries in enhancing efficiency and sustainability and its products do not directly support the expansion of fossil fuel.*

### **(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan**

Select from:

- We have a different feedback mechanism in place

### (5.2.8) Description of feedback mechanism

*Transition plan is overseen by the Board and presented to investors for their feedback.*

### (5.2.9) Frequency of feedback collection

Select from:

More frequently than annually

### (5.2.10) Description of key assumptions and dependencies on which the transition plan relies

*Mitigation pathways consistent with limiting global warming to 1.5C above pre-industrial levels are derived from the International Panel on Climate Change Special Report on Global Warming of 1.5C. In particular, the IPCC recognizes that such pathways require global cooperation and policies reflecting a high price on emissions to achieve cost-effective transition. In this plan, Air Liquide also assumes its own mitigation efforts take place concurrently with the mitigation actions - by geographies and sectors - highlighted in the International Energy Agency's World Energy Outlook and Net Zero Roadmap (2023 updates). In these projections, a Net Zero Emissions scenario for instance requires a rapid decarbonization of the energy sector (88% of electricity production is renewable or nuclear by 2035 vs. 62% in announced pledges), on which decarbonization of the industry relies, alongside efficiencies, behavior adaptation and carbon capture and storage development. More details on underlying assumptions can be found within those publications.*

### (5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

*In 2024, two elements stand out: absolute emissions have started starting to stabilize/reduce, despite significant business growth, enabling the Group to reach its objective of an inflection point by 2025 ahead of schedule, and putting its trajectory on-track for its 2035 target; emission intensity is continuously decreasing, with a 2024 value already below the 2025 target. This is in part due to the successful deployment of the zero-carbon electricity sourcing strategy (15.6 TWh of zero carbon power consumption, power purchase agreements), efficiency programs and shift from steam to electricity designed ASUs.*

### (5.2.12) Attach any relevant documents which detail your climate transition plan (optional)

*Air Liquide Transition Plan 2024.pdf, Air Liquide URD 2024 p300.pdf*

### (5.2.13) Other environmental issues that your climate transition plan considers

Select all that apply

No other environmental issue considered

### **(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?**

#### **(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning**

Select from:

- Yes, both strategy and financial planning

#### **(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy**

Select all that apply

- Products and services
- Upstream/downstream value chain
- Investment in R&D
- Operations

### **(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.**

#### **Products and services**

##### **(5.3.1.1) Effect type**

Select all that apply

- Opportunities

##### **(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area**

Select all that apply

- Climate change

##### **(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area**

*Products and services which reduce the environmental footprint represent an opportunity as we observe a growth of sales Air Liquide has been working in partnership with its customers to introduce new solutions that will reduce the environmental footprint in various business areas In 2022 Air Liquide and EQIOM joined forces in a project named K6 where Air Liquide will support this initiative by supplying oxygen to EQIOMs production process and by leveraging its proprietary technology*

*Cryocap Oxy to capture and liquefy the CO2 emissions The project aims to capture around 8 million tonnes of CO2 over the first ten years of operation Air Liquide is regularly integrating new products which reduce the environmental footprint of its clients For example Air Liquide and TotalEnergies are innovating in the context of the conversion to a biorefinery of the TotalEnergies Grandpuits site to produce and valorize renewable and lowcarbon hydrogen Air Liquide will build and operate at the Grandpuits site a new hydrogen production unit with an annual capacity of more than 20000 tonnes By recycling in part residual biogases from Grandpuits biorefinery as a substitute for the natural gas traditionally used the hydrogen produced by this unit will be partly renewable In addition this unit will include from its startup an Air Liquide Cryocap H2 carbon capture unit.*

## Upstream/downstream value chain

### (5.3.1.1) Effect type

*Select all that apply*

Opportunities

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

*Select all that apply*

Climate change

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*Being well structured to capture zero-carbon energy deployment represents a strong opportunity for Air Liquide to capture future energy transition growth. To prepare for this, Air Liquide is sourcing ever more green electricity in order to drive down scope 2 emissions. In 2024, more than 40% of the Group's electricity was zero-carbon sources. To increase its purchases of renewable electricity from 6 TWh in 2015 to 10 TWh in 2025, Air Liquide has introduced a proactive approach to renewable electricity procurement through direct contracts with producers (called PPA – Power Purchase Agreements). Moreover, the Group has included the energy mix in the selection criteria of its suppliers. The climate objectives of the Group are set for 2035 and renewable energy purchase in part of the carbon neutrality objective in 2050. For example, in 2024, Air Liquide announced new long-term Power Purchase Agreements (PPAs) to reach approximately 690MW of new renewable electricity, with a full ramp-up by 2031, purchased with Sasol in South Africa.*

## Investment in R&D

### (5.3.1.1) Effect type

*Select all that apply*

Opportunities

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

Climate change

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*The Group's investments in development of frontier decarbonization technologies and associated operational expertise are another key asset in capturing energy transition growth opportunities. This is notably the consequence of a three step innovation process and governance which allows Air Liquide to maximize the opportunities and lower the risks associated with such developments: Step 1 - a technological watch during which the Group screens technologies at low technical readiness levels. The most promising ones are followed closely, until the Group decides to further invest in them by either launching focused internal R&D programs, acquiring technologies or entering into joint development agreements, thus lowering the risk of missing out on decisive innovations; Step 2 - Technology Roadmaps for selected technologies. Once identified, Technology Roadmaps are used as a strategic planning tool to outline the vision, goals, and key steps necessary to navigate further development of the technology. Being integrated in a roadmap comes with a strong monitoring program to ensure the right resources are allocated to the development of the technology, with technical steering committees, as well as regular business reviews to make sure that the development program evolves with market needs. Finally, when reaching the industrial scale development stage, technical and economic risks and opportunities are reviewed to deliver a final investment decision. As a result, development risks associated with programs that are unsuccessful for technical or market-related reasons are closely monitored; Step 3 - technologies having passed the industrial scale investment decision stage then get integrated into the associated Product Roadmaps where, as long as they are on the frontier, the same level of monitoring is given to their continuous improvement in line with feedback from project pilots and market evolutions. Specific experience capitalization reviews also take place. It is in this continuous improvement, managed by its World Industrial Management, that the Group builds its long-lasting competitive advantage.*

## Operations

### (5.3.1.1) Effect type

Select all that apply

Opportunities

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

Climate change

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*The Group's investments in development of frontier decarbonization technologies and associated operational expertise are another key asset in capturing energy transition growth opportunities. This is notably the consequence of a three step innovation process and governance which allows Air Liquide to maximize the opportunities and lower the risks associated with such developments: Step 1 - a technological watch during which the Group screens technologies at low technical*

readiness levels. The most promising ones are followed closely, until the Group decides to further invest in them by either launching focused internal R&D programs, acquiring technologies or entering into joint development agreements, thus lowering the risk of missing out on decisive innovations; Step 2 - Technology Roadmaps for selected technologies. Once identified, Technology Roadmaps are used as a strategic planning tool to outline the vision, goals, and key steps necessary to navigate further development of the technology. Being integrated in a roadmap comes with a strong monitoring program to ensure the right resources are allocated to the development of the technology, with technical steering committees, as well as regular business reviews to make sure that the development program evolves with market needs. Finally, when reaching the industrial scale development stage, technical and economic risks and opportunities are reviewed to deliver a final investment decision. As a result, development risks associated with programs that are unsuccessful for technical or market-related reasons are closely monitored; Step 3 - technologies having passed the industrial scale investment decision stage then get integrated into the associated Product Roadmaps where, as long as they are on the frontier, the same level of monitoring is given to their continuous improvement in line with feedback from project pilots and market evolutions. Specific experience capitalization reviews also take place. It is in this continuous improvement, managed by its Group Industrial Direction, that the Group builds its long-lasting competitive advantage.

## Products and services

### (5.3.1.1) Effect type

Select all that apply

Risks

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

Climate change

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Products used for traditional manufacturing processes could be at risk of energy transition policies affecting their customers. The Group mitigates this risk thanks to its customer intimacy and ownership of key decarbonization technologies allowing it to decarbonize its clients and accompany them in their own transition around the world.

## Upstream/downstream value chain

### (5.3.1.1) Effect type

Select all that apply

Risks

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

Climate change

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*Products with a high energy or carbon content could be at risk of energy transition policies affecting their cost. The Group mitigates this risk thanks to its pass-through business model and take-or-pay contracts, alongside asset-level transition risk analysis. More widely, the sustainability critical supplier mechanism mitigates risks across procurement activities.*

## Investment in R&D

### (5.3.1.1) Effect type

Select all that apply

Risks

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

Climate change

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*Unsuccessful R&D risks are mitigated by the same Technology Roadmaps that serve capturing opportunities.*

## Products and services

### (5.3.1.1) Effect type

Select all that apply

Opportunities

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

Water

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*Opportunity Considered Strategic: Air Liquide recognizes the growing market for water treatment technologies, which is projected to increase by approximately 4% per year. Consequently, water treatment technologies represent a strategic opportunity for Air Liquide to enhance sales, brand value, and community relations. At the moment, Air Liquide is already seizing this opportunity through the actions detailed below, and this is resulting in positive financial returns for Air Liquide's business as of now. In the near future, the growth of this market could also lead to an increase in Air Liquide's revenue related to this market. Action on the Opportunity: With a focus on performance, Air Liquide has created a comprehensive solution that combines equipment and expertise to meet the specific needs of its clients, particularly those in the industrial merchant business line worldwide. The group collaborates closely with customers to tailor its approach to their preferences. For industries, municipalities, and water utility companies, Air Liquide provides Nexelia all-in-one solutions, encompassing drinking water, process water, and wastewater treatment. These solutions result from extensive collaboration with customers to understand their challenges. Examples of Current Implementation: 1. Drinking Water: our Nexelia solution incorporates gas applications and equipment for treating water to provide access to potable water for populations in arid regions where desalination is the only viable option. It includes the use of carbon dioxide to rebalance minerals in desalinated water and ozone for potabilization. On average, each kilogram of CO2 we supply enables the production of 25,000 liters of potable water. 2. Wastewater Treatment: our Nexelia offer for biological treatment involves replacing air with pure oxygen in biological basins using in-house gas injectors. This solution has been implemented in numerous industrial facilities, delivering an additional 50% wastewater treatment capacity without requiring modifications to customers' existing assets. 3. Cooling Water: Air Liquide's Nexelia for cooling water replaces liquid chemical acids with carbon dioxide, effectively preventing and eliminating scale in cooling circuits. Customers can also significantly reduce their water withdrawal volumes by implementing water recycling strategies, typically achieving a reduction of 2 to 4 times. These benefits are realized immediately upon installation start-up.*

## Products and services

### (5.3.1.1) Effect type

Select all that apply

Opportunities

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

Water

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*Opportunity Considered Strategic: Air Liquide recognizes the increasing global challenge of ensuring fresh water access. Industrial processes often generate complex waste streams containing a mixture of toxic organics, metals, and active pharmaceutical ingredients (APIs) that are difficult to remove. Typically, these streams are*

shipped off-site for incineration as waste, a carbon-intensive process that not only destroys the water but also valuable components like metals (palladium, platinum, zinc, vanadium, etc.) and solvents. Air Liquide has a long term program of investments in water-related innovation to address this specific need and provide a more circular alternative as a strategic opportunity that can lead to stronger competitive advantages. At the moment, Air Liquide is already seizing this opportunity through the actions detailed below, and this is resulting in positive financial returns for Air Liquide's business as of now. In the near future, the growth of this market could also lead to an increase in Air Liquide's revenue related to this market. Action to Realize the Opportunity: In 2022, ALIAD (Air Liquide Venture Capital) made an investment in and formed a partnership with InOpsys, a Belgian scale-up that has developed innovative technology for treating wastewater streams without discharging hazardous materials into the environment. InOpsys specializes in on-site treatment of wastewater, complex toxic waste, and solvent flows from the pharmaceutical and fine chemical industries, where strict waste treatment requirements exist. Air Liquide will continue to collaborate with InOpsys to help them scale their technology and address the water treatment needs of various industrial customers worldwide. Examples of Current Implementations: 1. InOpsys's solution relies on high oxygen consumption for Advanced Oxidation Processes (AOP) applications and utilizes CO2 injection for water pH testing. 2. InOpsys has also developed solutions for recycling valuable components like zinc and palladium. 3. The use of InOpsys's solutions can be expanded to serve the chemical markets and other industries that generate specialized waste requiring specific treatment.

### **(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.**

#### **Row 1**

##### **(5.3.2.1) Financial planning elements that have been affected**

Select all that apply

Revenues

##### **(5.3.2.2) Effect type**

Select all that apply

Risks

Opportunities

##### **(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements**

Select all that apply

Climate change

#### (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

*A shift in customer preferences due to our GHG emissions could ultimately lead to a decrease in revenue (carbon tax charged to clients, carbon energy source). Opportunities to increase the revenue are numerous: roll out low-carbon offers, promote solutions and co-develop innovative procedures with customers. Many industrial and medical gas applications protect the environment on the Group's clients' sites and life at the homes of the Group's patients. These applications represent more than 40% of the Group's revenue for 2024 and are projected to grow in the next years to secure future revenues and to keep up with future market needs, Air Liquide has dedicated 309 million euros in 2024 on innovation projects, including 108 million euros on climate solutions projects. Hydrogen council scale up the market size of Hydrogen in 2050 at 2,500 billion euro through a study published on their website. Air Liquide would get a minimum of 1% share of the market, which represents an opportunity of a 25 billion euro market.*

### Row 2

#### (5.3.2.1) Financial planning elements that have been affected

*Select all that apply*

- Direct costs
- Indirect costs

#### (5.3.2.2) Effect type

*Select all that apply*

- Risks
- Opportunities

#### (5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

*Select all that apply*

- Climate change

#### (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

*Air Liquide is present in a number of regions that have implemented or are in the process of implementing quota systems for greenhouse gas emissions. These regulatory developments are being followed by the Air Liquide teams to make sure that the Group's activities comply with the obligations associated with these quota systems. This risk corresponds to the price that Air Liquide could pay for each ton of GHG emitted in its operations (e.g. Air gases and Hydrogen production). The Group is dedicating special attention to development on regulations, specially on the position of Air Liquide with respect to potential shortage of certificates, and*

enhancing its reporting. Second, energy teams ensure an adequate understanding of the carbon market, as well as related markets (gas and power) and carry out energy sourcing projections on markets the Group operates in. Third, commercial teams ensure contractual provisions, to pass this cost, are in place with customers in accordance with the terms of the contract. Such a carbon pricing system could on the other hand command large decarbonization projects, generating significant opportunities for the Group to decarbonize its asset base and increase its energy transition activities, thus creating a net opportunity. The time horizon is medium-term as ETS has entered its fourth phase, covering the period 2021-2030, which carries an increase in the reduction factor.

### Row 3

#### (5.3.2.1) Financial planning elements that have been affected

Select all that apply

Capital expenditures

#### (5.3.2.2) Effect type

Select all that apply

Opportunities

#### (5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

Climate change

#### (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

*Air Liquide aims at having 50% of its industrial investment decisions above 5m invested in Energy Transition opportunities in its ADVANCE strategic plan. Decarbonization investments represent investments that are expected to primarily enable the supply of decarbonized gases and services to Air Liquide's customers, particularly when renewing long-term contracts, thus providing growth opportunities with economic value for the Group. As a result, investments to decarbonize the Group's assets, as well as investments to capture growth opportunities in the energy transition, are not subject to separated investment budgets and are fully integrated into the Group's industrial investment policy and processes.*

### Row 4

#### (5.3.2.1) Financial planning elements that have been affected

Select all that apply

Capital allocation

### (5.3.2.2) Effect type

Select all that apply

Risks

Opportunities

### (5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

Climate change

### (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

*In order to manage this trajectory at Group level, Air Liquide has allocated a carbon budget to the various regions, as well as quarterly monitoring by geography and business line at the Executive Committee level. In 2022, the monitoring of the volume of CO2 emissions from new projects has been implemented and integrated into the Group's investment project selection process. This management thus ensures that all new investments are in line with the Group's carbon neutrality trajectory and in line with the shorter-term objectives, and it excludes any projects that are not in line with the trajectory.*

## Row 5

### (5.3.2.1) Financial planning elements that have been affected

Select all that apply

Acquisitions and divestments

### (5.3.2.2) Effect type

Select all that apply

Opportunities

### (5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

Climate change

### (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

*In 2021, the Group announced a 40% stake acquisition in the capital of the French company H2V Normandy, a subsidiary of H2V Product, which aims to build a large-scale electrolyzer complex of up to 200 MW for the production of renewable and low-carbon hydrogen in France. This strategic investment is still relevant in 2024, with Air Liquide now developing and executing the project on its own, with Air Liquide now developing and executing the project on its own. It demonstrates Air Liquide's long-term commitment to be a major player in the supply of renewable and low-carbon hydrogen. Air Liquide operation sites last more than 10 years so the time horizon is long-term. In 2024, Air Liquide and TotalEnergies announced the launch of TEAL Mobility, a joint venture to create the leader in hydrogen distribution for heavy duty vehicles in Europe, by offering a network of 100 stations on major European corridors.*

## Row 6

### (5.3.2.1) Financial planning elements that have been affected

Select all that apply

Access to capital

### (5.3.2.2) Effect type

Select all that apply

Opportunities

### (5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

Climate change

### (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

*In 2024, Air Liquide successfully launched its second green bond issue, by raising 500 million euros which will be dedicated to financing and refinancing the development of several sustainable projects, in particular in hydrogen, CCUS and oxygen. This new bond issue will notably contribute to the CO2 emissions reduction targets and avoided emissions generation at the core of the strategy.*

## Row 7

### (5.3.2.1) Financial planning elements that have been affected

*Select all that apply*

Assets

### (5.3.2.2) Effect type

*Select all that apply*

Opportunities

### (5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

*Select all that apply*

Climate change

### (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

*In 2022, the Group announced Air Liquide received support from the French State to launch its Air Liquide Normand'Hy large scale renewable hydrogen production project. This electrolyzer of an initial 200 MW capacity will use Siemens Energy's Proton Exchange Membrane (PEM) technology. Air Liquide has signed a Memorandum of Understanding with TotalEnergies aiming at the signing of a long term Power Purchase Agreement (PPA) for part of the needs of the Air Liquide Normand'Hy electrolyzer. New asset acquisitions are part of a long term financial planning.*

## Row 8

### (5.3.2.1) Financial planning elements that have been affected

*Select all that apply*

Liabilities

### (5.3.2.2) Effect type

Select all that apply

- Risks
- Opportunities

### (5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

- Climate change
- Water

### (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

*Weather-related and climatic disasters, water stress and the increased frequency of cyclones constitute a risk that could disrupt the smooth running of operations. Preventive measures targeting extreme weather-related phenomena exist at the main sites located in high-risk areas. Climate transition risks were also assessed on asset by asset basis along the TCFD drivers, with no material risk identified as of date.*

## (5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
<p>Select from:</p> <ul style="list-style-type: none"><li><input checked="" type="checkbox"/> Yes</li></ul>	<p>Select all that apply</p> <ul style="list-style-type: none"><li><input checked="" type="checkbox"/> A sustainable finance taxonomy</li><li><input checked="" type="checkbox"/> Other methodology or framework</li></ul>	<p>Select from:</p> <ul style="list-style-type: none"><li><input checked="" type="checkbox"/> At both the organization and activity level</li></ul>

**(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.**

**Row 1**

**(5.4.1.1) Methodology or framework used to assess alignment**

Select from:

- A sustainable finance taxonomy

**(5.4.1.2) Taxonomy under which information is being reported**

Select from:

- EU Taxonomy for Sustainable Activities

**(5.4.1.3) Objective under which alignment is being reported**

Select from:

- Climate change mitigation

**(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective**

Select from:

- Yes

**(5.4.1.5) Financial metric**

Select from:

- Revenue/Turnover

**(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)**

138900000

**(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)**

0.5

**(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)**

0

**(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)**

0

**(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)**

11.8

**(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)**

88.2

**(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition**

*Individual improvement measures are analyzed on a case-by-case basis in order to consider them CapEx or OpEx eligible KPI. The Group assessed the alignment criteria based on the following methodology: Substantial Contribution: the criterion being specific to each activity, the Group adopted an activity-by-activity approach applied to each facility, relying upon internal data collected in the course of its operations; Do Not Significant Harm: the assessment relied notably on studies of the environmental impact of the potentially aligned facilities meeting the Substantial Contribution criterion; Minimum Safeguards: the assessment covered four dimensions: (i) human rights, including labor law, (ii) corruption, (iii) taxation and (iv) fair competition. It relied upon:– processes applied by the Group, including but not limited to the Code of Conduct, the whistleblowing system EthiCall, the Group's sustainable procurement policy, the Vigilance Plan, the prevention measures relating to corruption and fair competition, and the tax risk management policy. These processes are further described in Chapters 2 and 5 of the present Universal Registration Document. Regarding human rights and corruption, the assessment encompassed the supply chain,– the absence of serious negative impact or event related to the four dimensions (notably the absence of serious breach or conviction). Where the assessment could not be sufficiently evidenced, the Group adopted a conservative approach and did not consider the eligible activity as aligned.*

## Row 2

**(5.4.1.1) Methodology or framework used to assess alignment**

Select from:

A sustainable finance taxonomy

#### (5.4.1.2) Taxonomy under which information is being reported

Select from:

EU Taxonomy for Sustainable Activities

#### (5.4.1.3) Objective under which alignment is being reported

Select from:

Climate change mitigation

#### (5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

Yes

#### (5.4.1.5) Financial metric

Select from:

CAPEX

#### (5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

261100000

#### (5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

6.9

#### (5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

0

#### (5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

0

#### (5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

15.1

#### (5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

84.9

#### (5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

*Capital expenditure (CapEx): the second Taxonomy KPI includes acquisitions of property, plant and equipment and intangible assets completed during the period under consideration, including those stemming from business combinations that result in the acquisition of a company or business consolidated in the Group's financial statements. These additions are considered before impairment, depreciation and amortization, and any revaluation. It is calculated based on the internal management of investments. Investment decisions exceeding 3 million euros are monitored individually and their Taxonomy characteristics are presented to the Resources and Investment Committee. Capital expenditure related to these investment decisions is monitored on a per-project basis. Capital expenditure of less than 3 million euros is monitored by production site or, when several production units are involved, calculated using a ratio based on the turnover KPI. The Group assessed the alignment criteria based on the following methodology: Substantial Contribution: the criterion being specific to each activity, the Group adopted an activity-by-activity approach applied to each facility, relying upon internal data collected in the course of its operations; Do Not Significant Harm: the assessment relied notably on studies of the environmental impact of the potentially aligned facilities meeting the Substantial Contribution criterion; Minimum Safeguards: the assessment covered four dimensions: (i) human rights, including labor law, (ii) corruption, (iii) taxation and (iv) fair competition. It relied upon: A. processes applied by the Group, including but not limited to the Code of Conduct, the whistleblowing system EthiCall, the Group' sustainable procurement policy, the Vigilance Plan, the prevention measures relating to corruption and fair competition, and the tax risk management policy. These processes are further described in Chapters 2 and 5 of the present Universal Registration Document. Regarding human rights and corruption, the assessment encompassed the supply chain. B. the absence of serious negative impact or event related to the four dimensions (notably the absence of serious breach or conviction).*

### Row 3

#### (5.4.1.1) Methodology or framework used to assess alignment

Select from:

A sustainable finance taxonomy

#### (5.4.1.2) Taxonomy under which information is being reported

Select from:

EU Taxonomy for Sustainable Activities

### (5.4.1.3) Objective under which alignment is being reported

Select from:

Climate change mitigation

### (5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

Yes

### (5.4.1.5) Financial metric

Select from:

OPEX

### (5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

38600000

### (5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

0.8

### (5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

0

### (5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

0

### (5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

9.9

### (5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

### (5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

*Operating expenses (OpEx): the third Taxonomy KPI is calculated based on direct non-capitalized expenses for research and development, building renovation, short term leases, maintenance and repairs, as well as all other direct expenses relating to the day-to-day servicing of property, plant and equipment assets that are necessary to ensure the continuous and efficient running of these assets. The Group assessed the alignment criteria based on the following methodology: Substantial Contribution: the criterion being specific to each activity, the Group adopted an activity-by-activity approach applied to each facility, relying upon internal data collected in the course of its operations; Do Not Significant Harm: the assessment relied notably on studies of the environmental impact of the potentially aligned facilities meeting the Substantial Contribution criterion; Minimum Safeguards: the assessment covered four dimensions: (i) human rights, including labor law, (ii) corruption, (iii) taxation and (iv) fair competition. It relied upon: A. processes applied by the Group, including but not limited to the Code of Conduct, the whistleblowing system Ethicall, the Group' sustainable procurement policy, the Vigilance Plan, the prevention measures relating to corruption and fair competition, and the tax risk management policy. These processes are further described in Chapters 2 and 5 of the present Universal Registration Document. Regarding human rights and corruption, the assessment encompassed the supply chain. B. the absence of serious negative impact or event related to the four dimensions (notably the absence of serious breach or conviction).*

### (5.4.2) Quantify the percentage share of your spending/revenue that was associated with eligible and aligned activities under the sustainable finance taxonomy in the reporting year.

#### Row 1

#### (5.4.2.1) Economic activity

Select from:

- Manufacture of hydrogen

#### (5.4.2.2) Taxonomy under which information is being reported

Select from:

- EU Taxonomy for Sustainable Activities

#### (5.4.2.3) Taxonomy alignment

Select from:

- Taxonomy-aligned

#### (5.4.2.4) Financial metrics

Select all that apply

- Turnover
- CAPEX
- OPEX

#### (5.4.2.5) Types of substantial contribution

Select all that apply

- Own performance

#### (5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

2070800000

#### (5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

7.6

#### (5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

7.6

#### (5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

#### (5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

204900000

#### (5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

5.4

**(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year**

5.4

**(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year**

0

**(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)**

135600000

**(5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year**

2.8

**(5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year**

2.8

**(5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year**

0

**(5.4.2.27) Calculation methodology and supporting information**

*All hydrogen production sites with a capacity of at least 1,500 Nm<sup>3</sup>/h were considered in the reporting of the three KPIs. Individual improvement measures are analyzed on a case-by-case basis in order to consider them CapEx or OpEx eligible KPI.*

#### (5.4.2.28) Substantial contribution criteria met

Select from:

Yes

#### (5.4.2.29) Details of substantial contribution criteria analysis

*Substantial Contribution: the criterion being specific to each activity, the Group adopted an activity-by-activity approach applied to each facility, relying upon internal data collected in the course of its operation.*

#### (5.4.2.30) Do no significant harm requirements met

Select from:

Yes

#### (5.4.2.31) Details of do no significant harm analysis

*Do Not Significant Harm: the assessment relied notably on studies of the environmental impact of the potentially aligned facilities meeting the Substantial Contribution criterion*

#### (5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

#### (5.4.2.33) Attach any supporting evidence

*Air Liquide URD 2024, pages 357-368 & pages 294-299.pdf, Air Liquide URD 2024, pages 357-368 & pages 294-299.pdf*

**(5.4.3) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.**

#### (5.4.3.1) Details of minimum safeguards analysis

*Minimum Safeguards: the assessment covered four dimensions: (i) human rights, including labor law, (ii) corruption, (iii) taxation and (iv) fair competition. It relied upon: A. processes applied by the Group, including but not limited to the Code of Conduct, the whistleblowing system EthiCall, the Group' sustainable procurement policy, the Vigilance Plan, the prevention measures relating to corruption and fair competition, and the tax risk management policy. These processes are further described in Chapters 2 and 5 of the present Universal Registration Document. Regarding human rights and corruption, the assessment encompassed the supply chain. B. the absence of serious negative impact or event related to the four dimensions (notably the absence of serious breach or conviction).*

### **(5.4.3.2) Additional contextual information relevant to your taxonomy accounting**

*In 2024, Air Liquide identified 17 eligible activities out of more than 240 activities listed in the delegated acts, with hydrogen manufacturing contributing to the climate change mitigation objective being the most important. In 2024, turnover eligible under the Taxonomy amounted to 3.2 billion euros (equivalent to 11.8% of total consolidated turnover) compared to 3.7 billion euros (equivalent to 13.4% of total consolidated turnover) in 2023. This change is mainly due to an energy impact, and, to a lesser extent, to a currency impact that is adversely affecting the main eligible activities. An eligible activity is referred to as "aligned" if it complies with the following three conditions and if the requirements of the Taxonomy Regulation can be documented: - it contributes substantially to one or more of the environmental objectives; - it does not significantly harm any of the other five environmental objectives; - it is carried out in compliance with minimum safeguards. In 2024, aligned turnover per the Taxonomy totaled 0.1 billion euros (equivalent to 0.5% of total consolidated turnover and 4.3% of eligible turnover), compared to 0.2 billion euros (equivalent to 0.8% of total consolidated turnover and 5.9% of eligible turnover) in 2023. This change is mainly due to the application of a precautionary principle, in particular with regard to CCM 3.2 activity: when alignment cannot be fully documented, the Group considered the activity as not aligned. Therefore, eligible non-aligned activities are either activities that do not meet one of the above-mentioned requirements, or for which such compliance cannot be reasonably documented, mainly due to lack of sufficient guidance for alignment or difficulty to access required data at the requested granularity. Turnover from activities not covered by the Taxonomy, referred to as "non-eligible", totaled 23.9 billion euros (equivalent to 88.2% of total consolidated turnover) and notably included the production of oxygen and home healthcare. These ratios related to the turnover capture the situation of the existing production units. However, by 2035, Air Liquide aims at investing around 8 billion euros to serve the low-carbon and renewable hydrogen markets.*

### **(5.4.3.3) Indicate whether you will be providing verification/assurance information relevant to your taxonomy alignment in question 13.1**

Select from:

Yes

**(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?**

### **(5.5.1) Investment in low-carbon R&D**

Select from:

Yes

### (5.5.2) Comment

*The innovation capacity and technological know-how of Air Liquide's teams enable the Group to offer cleaner and more sustainable solutions to reduce its own emissions and those of its industrial customers, and are key to meet the Group's objective to be carbon neutral by 2050.*

### (5.5.3) Provide details of your organization's investments in low-carbon R&D for chemical production activities over the last three years.

#### Row 1

#### (5.5.3.1) Technology area

Select from:

Unable to disaggregate by technology area

#### (5.5.3.3) Average % of total R&D investment over the last 3 years

35

#### (5.5.3.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

0

#### (5.5.3.5) Average % of total R&D investment planned over the next 5 years

0

#### (5.5.3.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

The innovation capacity and technological know-how of Air Liquide's teams enable the Group to offer cleaner and more sustainable solutions to reduce its own emissions and those of its industrial customers, and are helping to meet the Group's objective to be carbon neutral by 2050. With 60 years of unique expertise across the hydrogen value chain, Air Liquide is working to decarbonize industry and heavymobility worldwide. Over the last 3 years, Air Liquide invested 35% of its R&D expenses in climate transition initiatives, and it continues to do so. Future R&D expenses for the Group are currently under regular reassessment. Key recent or ongoing initiatives include:-Renewable Hydrogen Production: In 2024, Air Liquide, in a joint venture with Siemens Energy, inaugurated "Trailblazer," a 20 MW PEM electrolyzer in Oberhausen, Germany. It produces renewable hydrogen to decarbonize the industrial Rhine-Ruhr region.-Low-Carbon Aviation: Through the BeauthyFuel consortium, Air Liquide participated in the successful ground test of a gas turbine powered by liquid hydrogen for light aircraft. This proves the feasibility of a zero-emission in-flight propulsion technology.-Hydrogen Transport: The company is developing ammonia cracking technology to facilitate long-distance hydrogen transport. A pilot unit will be operational in Antwerp in 2025. A separate project for a large-scale, first-of-its-kind ammonia cracking plant in Antwerp-Bruges has received a €110 million grant from the European Innovation Fund. In parallel, Air Liquide is advancing Carbon Capture and Sequestration (CCS) for hard-to-abate sectors. The Group is constructing a large-scale carbon capture unit, using its proprietary Cryocap™ technology, at its hydrogen plant in Rotterdam. This unit will connect to the Porthos infrastructure, one of Europe's largest CCS projects, and is expected to reduce the industrial basin's emissions by 2.5 million tonnes of CO2 annually.

**(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?**

**(5.9.1) Water-related CAPEX (+/- % change)**

10

**(5.9.2) Anticipated forward trend for CAPEX (+/- % change)**

6

**(5.9.3) Water-related OPEX (+/- % change)**

10

**(5.9.4) Anticipated forward trend for OPEX (+/- % change)**

5

### (5.9.5) Please explain

*Description of the water-related expenditure: The reported numbers pertain specifically to our water treatment business within the Industrial Merchant business line. This includes expenditures related to water treatment gases, equipment, and applications sold to our customers. Explanation of CAPEX variation: Our investments and expenses in the water treatment market have been driven by the increasing demand. This includes investments in infrastructure, equipment, and technologies aimed at improving water treatment processes. Regarding the water treatment gases, we have allocated significant resources to development efforts, as well as to the production and distribution of these gases. This enables us to provide effective solutions for water treatment applications, supporting our customers' needs. In terms of anticipated trends, we expect continued investments in our water treatment business to meet the growing demand for clean water applications.*

### (5.10) Does your organization use an internal price on environmental externalities?

Use of internal pricing of environmental externalities	Environmental externality priced
Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Carbon

### (5.10.1) Provide details of your organization's internal price on carbon.

#### Row 1

#### (5.10.1.1) Type of pricing scheme

Select from:

Shadow price

#### (5.10.1.2) Objectives for implementing internal price

Select all that apply

Navigate regulations  Influence strategy and/or financial planning

- Drive energy efficiency
- Incentivize consideration of climate-related issues in decision making
- Drive low-carbon investment
- Reduce upstream value chain emissions
- Identify and seize low-carbon opportunities

### (5.10.1.3) Factors considered when determining the price

*Select all that apply*

- Alignment to scientific guidance
- Alignment with the price of allowances under an Emissions Trading Scheme
- Price with substantive impact on business decisions
- Scenario analysis

### (5.10.1.4) Calculation methodology and assumptions made in determining the price

*The Group bases its carbon price on the High-Level Commission on Carbon Prices Stern-Stiglitz report reflecting an internal carbon pricing fluctuation in function of the geography, context, and time horizon. starting on a reference price point of 50 euros per tonne, the local current price and a high value of 100 euros per tonne, or more.*

### (5.10.1.5) Scopes covered

*Select all that apply*

- Scope 1
- Scope 2

### (5.10.1.6) Pricing approach used – spatial variance

*Select from:*

- Differentiated

### (5.10.1.7) Indicate how and why the price is differentiated

*A price is chosen in function of the geography and context and time horizon.*

### (5.10.1.8) Pricing approach used – temporal variance

Select from:

Evolutionary

**(5.10.1.9) Indicate how you expect the price to change over time**

Increase

**(5.10.1.10) Minimum actual price used (currency per metric ton CO2e)**

50

**(5.10.1.11) Maximum actual price used (currency per metric ton CO2e)**

100

**(5.10.1.12) Business decision-making processes the internal price is applied to**

Select all that apply

Capital expenditure

Product and R&D

Risk management

Opportunity management

**(5.10.1.13) Internal price is mandatory within business decision-making processes**

Select from:

Yes, for all decision-making processes

**(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers**

100

**(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives**

Select from:

Yes

### (5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

*An increase in the price of CO2 above 100 per tonne is consistent with an acceleration of the decarbonization of assets invested in by Air Liquide for its customers. Since the cost of CO2 is contractually passed through to the customer, the customer must choose between paying the carbon tax or being supplied with decarbonized gas. Consequently, the higher the price of CO2, the more attractive it is for the customer to accept a higher gas price, thus enabling Air Liquide to invest in a CO2 capture unit (on an existing production unit) or to invest in a new low-carbon technology gas production unit. We consider that, in the industrial phase, the price of CO2 capture on existing assets will be less than 100 per tonne. Accordingly, a very high CO2 price, in line with the Paris Agreements, does not in fact increase the risk for Group assets but, on the contrary, reduces it. Moreover, the Group's investment projects are evaluated and selected considering their contribution to the Group CO2 emissions trajectory, the objective being carbon neutrality in 2050 in line with the Paris Agreements. Intermediary objectives have been adopted by the Group for 2025 and 2035, aimed at a reduction in CO2 emissions in absolute value.*

### (5.11) Do you engage with your value chain on environmental issues?

#### Suppliers

#### (5.11.1) Engaging with this stakeholder on environmental issues

Select from:

Yes

#### (5.11.2) Environmental issues covered

Select all that apply

Climate change

Water

#### Customers

#### (5.11.1) Engaging with this stakeholder on environmental issues

Select from:

Yes

#### (5.11.2) Environmental issues covered

Select all that apply

Climate change

Water

## Investors and shareholders

### (5.11.1) Engaging with this stakeholder on environmental issues

Select from:

No, and we do not plan to within the next two years

### (5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

Select from:

No standardized procedure

### (5.11.4) Explain why you do not engage with this stakeholder on environmental issues

*In 2024 Air Liquide published its Integrated Annual Report including Extra financial performance and focus on major Environmental projects to share environmental information and inform shareholders, investors and other audiences on climate solutions.*

## Other value chain stakeholders

### (5.11.1) Engaging with this stakeholder on environmental issues

Select from:

No, and we do not plan to within the next two years

### (5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

Select from:

No standardized procedure

### (5.11.4) Explain why you do not engage with this stakeholder on environmental issues

*Air Liquide occasionally engages with NGOs and other stakeholders on as-needed bases, without following a standard procedure.*

**(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?**

**Climate change**

**(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment**

Select from:

Yes, we assess the dependencies and/or impacts of our suppliers

**(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment**

Select all that apply

Contribution to supplier-related Scope 3 emissions

**(5.11.1.3) % Tier 1 suppliers assessed**

Select from:

1-25%

**(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment**

*Suppliers are analyzed on the basis of three criteria: annual spend; the risk relating to the nature of the supplier's activity; and the risk relating to the supplier's country of operation. If a supplier, beyond 200,000 euros of annual spend, presents a combination of risks as indicated in the table below, it is then identified as Sustainability-Critical Supplier and requires the implementation of additional assessment measures or action plans.*

**(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment**

Select from:

1-25%

## (5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

804

### Water

## (5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

- Yes, we assess the dependencies and/or impacts of our suppliers

## (5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

- Dependence on water
- Impact on water availability
- Impact on pollution levels

## (5.11.1.3) % Tier 1 suppliers assessed

Select from:

- 1-25%

## (5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

*Minimum compliance of water management measure as per risk assessment of Ecovadis.*

## (5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

- 1-25%

## (5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

804

## (5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

### Climate change

#### (5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

- Yes, we prioritize which suppliers to engage with on this environmental issue

#### (5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

- In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change
- Business risk mitigation
- Procurement spend
- Regulatory compliance

#### (5.11.2.4) Please explain

*As part of its monitoring process, the Group maps its Sustainability-Critical Suppliers. In 2023, Air Liquide changed its methodology, retaining only three criteria: annual spend; the risk relating to the nature of the supplier's activity; the risk relating to the supplier's country of operations. From 2023, the dependence of suppliers on Air Liquide has been removed from the methodology for identifying Sustainability Critical Suppliers. This criterion constitutes a risk individually taken into account in the analysis of supplier risks during their qualification and throughout the commercial relationship, in accordance with the internal supplier relationship and risk management procedure. Air Liquide includes climate change on its environmental aspect of its Suppliers Code of Conduct and CSR commitment clause applicable to all suppliers.*

### Water

#### (5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

Yes, we prioritize which suppliers to engage with on this environmental issue

### (5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water

### (5.11.2.4) Please explain

*Air Liquide includes water topics on its environmental aspect of its Suppliers Code of Conduct and CSR commitment clause applicable to all suppliers. The same criteria as above apply.*

## (5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

### Climate change

#### (5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

Yes, environmental requirements related to this environmental issue are included in our supplier contracts

#### (5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

Yes, we have a policy in place for addressing non-compliance

#### (5.11.5.3) Comment

*Air Liquide requires that suppliers comply with Sustainable Procurement procedure, updated in 2023, which lays out the guidelines to be applied by the Procurement Departments to integrate ethical, social and environmental aspects into their procurement processes, and defines the prevention approach for related supplier risks.*

### Water

### **(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process**

Select from:

Yes, environmental requirements related to this environmental issue are included in our supplier contracts

### **(5.11.5.2) Policy in place for addressing supplier non-compliance**

Select from:

Yes, we have a policy in place for addressing non-compliance

### **(5.11.5.3) Comment**

*Air Liquide requires that suppliers comply with Sustainable Procurement procedure, updated in 2023, which lays out the guidelines to be applied by the Procurement Departments to integrate ethical, social and environmental aspects including water into their procurement processes, and defines the prevention approach for related supplier risks.*

## **(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.**

### **Climate change**

#### **(5.11.6.1) Environmental requirement**

Select from:

Environmental disclosure through a non-public platform

#### **(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement**

Select all that apply

Supplier scorecard or rating

#### **(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement**

Select from:

1-25%

**(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement**

Select from:

1-25%

**(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement**

Select from:

1-25%

**(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement**

Select from:

1-25%

**(5.11.6.9) Response to supplier non-compliance with this environmental requirement**

Select from:

Retain and engage

**(5.11.6.10) % of non-compliant suppliers engaged**

Select from:

100%

**(5.11.6.11) Procedures to engage non-compliant suppliers**

Select all that apply

Providing information on appropriate actions that can be taken to address non-compliance

## **(5.11.6.12) Comment**

*Air Liquide uses the Ecovadis platform to engage with suppliers on environmental corrective actions.*

## **Water**

### **(5.11.6.1) Environmental requirement**

*Select from:*

- Environmental disclosure through a non-public platform

### **(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement**

*Select all that apply*

- Supplier scorecard or rating

### **(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement**

*Select from:*

- 1-25%

### **(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement**

*Select from:*

- 1-25%

### **(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement**

*Select from:*

- 100%

### **(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement**

Select from:

51-75%

### (5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

Retain and engage

### (5.11.6.10) % of non-compliant suppliers engaged

Select from:

100%

### (5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

Providing information on appropriate actions that can be taken to address non-compliance

### (5.11.6.12) Comment

*Air Liquide uses the Ecovadis platform to engage with suppliers on environmental corrective actions.*

## Climate change

### (5.11.6.1) Environmental requirement

Select from:

Implementation of emissions reduction initiatives

### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

Other, please specify :Training and information

### (5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

None

**(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement**

Select from:

Less than 1%

**(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement**

Select from:

51-75%

**(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement**

Select from:

51-75%

**(5.11.6.9) Response to supplier non-compliance with this environmental requirement**

Select from:

Retain and engage

**(5.11.6.10) % of non-compliant suppliers engaged**

Select from:

100%

**(5.11.6.11) Procedures to engage non-compliant suppliers**

Select all that apply

Providing information on appropriate actions that can be taken to address non-compliance

## (5.11.6.12) Comment

*Training and information is provided to suppliers to foster emissions reductions a setting science -based targets.*

## Climate change

### (5.11.6.1) Environmental requirement

*Select from:*

Setting a science-based emissions reduction target

### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

*Select all that apply*

Other, please specify :Training and information

### (5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

*Select from:*

None

### (5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

*Select from:*

Less than 1%

### (5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

*Select from:*

51-75%

### (5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

51-75%

### (5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

Retain and engage

### (5.11.6.10) % of non-compliant suppliers engaged

Select from:

100%

### (5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

Providing information on appropriate actions that can be taken to address non-compliance

### (5.11.6.12) Comment

*Training and information is provided to suppliers to foster emissions reductions a setting science -based targets.*

## Climate change

### (5.11.6.1) Environmental requirement

Select from:

Other, please specify :Adhere to the Group's Supplier's Code of Conduct, incl. climate change provisions

### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

Other, please specify :Supplier's Code of Conduct

### (5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

100%

**(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement**

Select from:

100%

**(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement**

Select from:

100%

**(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement**

Select from:

100%

**(5.11.6.12) Comment**

*The adherence of suppliers to the principles inscribed in the Supplier's Code of Conduct is a prerequisite to all commercial relations for the supply of Air Liquide. It stipulates that Suppliers shall contribute to Air Liquide's efforts and commitments to protect the environment. In particular, Suppliers must address the urgency of climate change and energy transition.*

## **Water**

**(5.11.6.1) Environmental requirement**

Select from:

Other, please specify :Adhere to the Group's Supplier's Code of Conduct, incl. water-related provisions

**(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement**

Select all that apply

Other, please specify :Supplier's Code of Conduct

**(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement**

Select from:

100%

**(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement**

Select from:

100%

**(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement**

Select from:

100%

**(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement**

Select from:

100%

**(5.11.6.12) Comment**

*The adherence of suppliers to the principles inscribed in the Supplier's Code of Conduct is a prerequisite to all commercial relations for the supply of Air Liquide. It stipulates that Suppliers shall contribute to Air Liquide's efforts and commitments to protect the environment. In particular, Suppliers must commit to preserve natural resources, such as water.*

**(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.**

**Climate change**

### (5.11.7.2) Action driven by supplier engagement

Select from:

- Adaptation to climate change

### (5.11.7.3) Type and details of engagement

Capacity building

Information collection

### (5.11.7.4) Upstream value chain coverage

Select all that apply

- Tier 1 suppliers

### (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- 1-25%

### (5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

- 1-25%

### (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

*In 2024, Air Liquide organized training sessions to raise awareness among buyers of the Group's Sustainable Procurement approach and of the Procurement climate roadmap/Training courses are organized by subject and by geography. A total of 93% of our procurement community has been trained in CO<sup>2</sup> calculation basics and 194 of Category Managers and targeted buyers were trained in how to engage suppliers in our climate roadmap by the end of 2024.. By educating buyers on the importance of sustainability and of its integration into purchasing decisions, Air Liquide can exert influence on supplier behavior. Empowered buyers can effectively communicate expectations and requirements to suppliers, fostering a culture of sustainability. This strategy also promotes long-term partnerships with suppliers committed to ethical and environmentally responsible practices. Ultimately, investing in buyer training yields a more robust and enduring framework for climate strategy in sustainable procurement. The total number of buyers trained covers suppliers that represent above 51% of Scope 3 emissions, which covers the criteria for measuring success.*

**(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue**

Select from:

Yes, please specify the environmental requirement :Suppliers are setting climate targets and deploying emission reduction initiatives

**(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action**

Select from:

No

**Water**

**(5.11.7.2) Action driven by supplier engagement**

Select from:

No other supplier engagement

**(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue**

Select from:

No, this engagement is unrelated to meeting an environmental requirement

**Climate change**

**(5.11.7.2) Action driven by supplier engagement**

Select from:

Emissions reduction

**(5.11.7.3) Type and details of engagement**

Capacity building

#### (5.11.7.4) Upstream value chain coverage

Select all that apply

Tier 1 suppliers

#### (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

1-25%

#### (5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

1-25%

#### (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

*Since 2023, Air Liquide implemented a TCO<sup>2</sup> tool dedicated to evaluate a supplier's climate maturity as part of selection criteria. This tool allows the climate maturity of suppliers and CO2 emissions related to the manufacture, transport and use of equipment to be integrated. This module is integrated into the selection criteria for suppliers of strategic equipment. The total number of buyers trained covers above 51% of Scope 3 emissions, which covers the criteria for measuring success.*

#### (5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

Yes, please specify the environmental requirement :Suppliers are setting climate targets and deploying emission reduction initiatives

#### (5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

No

## **(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.**

### **Climate change**

#### **(5.11.9.1) Type of stakeholder**

Select from:

Customers

#### **(5.11.9.2) Type and details of engagement**

Innovation and collaboration

#### **(5.11.9.3) % of stakeholder type engaged**

Select from:

1-25%

#### **(5.11.9.4) % stakeholder-associated scope 3 emissions**

Select from:

51-75%

#### **(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement**

*Aware of the importance of contributing to the achievement of carbon neutrality throughout its value chain, in 2022, Air Liquide worked on developing its Scope 3 greenhouse gas emissions reduction strategy. The importance of the relationship with its customers has led the Group to pledge to have 75% of its 50 largest customers committed to carbon neutrality by 2050 in 2025 and 100% in 2035.*

#### **(5.11.9.6) Effect of engagement and measures of success**

*78% of the 50 largest customers stated a carbon neutrality commitment by 2050.*

### **Water**

### (5.11.9.1) Type of stakeholder

Select from:

Customers

### (5.11.9.2) Type and details of engagement

Innovation and collaboration

### (5.11.9.3) % of stakeholder type engaged

Select from:

51-75%

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*These criteria apply to customers that supply water to Air Liquide's sites.*

### (5.11.9.6) Effect of engagement and measures of success

*Air Liquide mostly uses water supplied by its customers, hence close relationships with customers are key for managing water efficiently. Whether water is supplied by Customer or a Third Party, contracts must ensure that quality of supplied water is well defined to determine penalties - and, if relevant, AL rejection rights - in case of poor water quality impacting AL's operations. As part of the due diligence process for large new investment projects (Customer Site Assessment), an analysis of the customer exposure to water risk shall be performed, especially if the customer is located in a water-stressed area, primarily for LI plants as well as for large IM and EL plants. Finally, When engaging with stakeholders, the key principles of our water management policy should be used to illustrate that the Group has (a) full understanding of its water footprint, (b) mechanisms in place to assess the risk of water scarcity and associated mitigation measures, (c) systems to ensure that the water discharged into the environment does not pollute the ecosystems in which we operate.*

## C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

### Climate change

#### (6.1.1) Consolidation approach used

Select from:

Financial control

#### (6.1.2) Provide the rationale for the choice of consolidation approach

*Alignment with financial reporting and respect of regulation*

### Water

#### (6.1.1) Consolidation approach used

Select from:

Financial control

#### (6.1.2) Provide the rationale for the choice of consolidation approach

*Alignment with financial reporting and respect of regulation*

### Plastics

#### (6.1.1) Consolidation approach used

Select from:

Other, please specify :None

## (6.1.2) Provide the rationale for the choice of consolidation approach

*Air Liquide's industrial gases products and services across various business activities—Gas & Services, Engineering & Construction, and Global Markets & Technologies—do not heavily rely on plastics. While some products in our Industrial Merchant and Healthcare activities do include plastic components or packaging, the amount of plastic used does not represent a significant environmental risk for the Group.*

## Biodiversity

### (6.1.1) Consolidation approach used

Select from:

Other, please specify :None

## (6.1.2) Provide the rationale for the choice of consolidation approach

*In 2022, together with the I Care & Consult Group (a consulting firm that specializes in the area of biodiversity), the Group carried out an assessment of the impacts and dependencies (both direct and indirect), and the risks and opportunities related to biodiversity throughout the value chain. This analysis is based on the five biodiversity impact factors considered by IPBES (climate change, habitat change, pollution, overexploitation of species and invasive alien species). It concluded that most of the Group's impact on biodiversity was through its impact on the climate. This analysis of the Group's impact on biodiversity was supplemented by an internal life cycle analysis conducted by the Group's R&D in 2024, based on several recognized methodologies. It was confirmed that the vast majority of the Group's impacts on biodiversity are through effects on climate change. More systematically, the internal procedures specify that all subsidiaries are required to carry out an audit of both existing and future sites, in order to assess their impact on biodiversity. In particular, it is necessary to analyze the local fauna (wild animals, livestock, protected species) and flora (protected species, woods, crops, wetlands and agricultural areas) in order to assess whether the potential impact of the activity is low, medium or high. The Group is also committed since 2023 to protecting biodiversity through the following actions, validated by Act4nature International: ■ strengthening the criteria for assessing biodiversity in investment projects; ■ developing and implementing a global biodiversity indicator; ■ raising employee awareness of biodiversity issues; ■ reaffirming its climate and water ambitions.*

## C7. Environmental performance - Climate Change

### (7.1) Is this your first year of reporting emissions data to CDP?

Select from:

No

### (7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

Has there been a structural change?
Select all that apply <input checked="" type="checkbox"/> No

### (7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

Change(s) in methodology, boundary, and/or reporting year definition?
Select all that apply <input checked="" type="checkbox"/> No

### (7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

IEA CO2 Emissions from Fuel Combustion

- The Greenhouse Gas Protocol: Scope 2 Guidance
- The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- European Union Emission Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for installations
- Other, please specify :IERS CEDA, EcoInvent

### **(7.3) Describe your organization’s approach to reporting Scope 2 emissions.**

#### **(7.3.1) Scope 2, location-based**

Select from:

- We are reporting a Scope 2, location-based figure

#### **(7.3.2) Scope 2, market-based**

Select from:

- We are reporting a Scope 2, market-based figure

#### **(7.3.3) Comment**

*Air Liquide now accounts for its Scope 2 emissions on a “market basis.” Since 2021 the Group has improved the way it accounts for indirect emissions from electricity and steam purchases by moving from a “location-based” approach based on the average emissions intensity of the national grid to a much more precise and specific approach known as the “market-based” method, linked directly to supply contracts.*

### **(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?**

Select from:

- Yes

**(7.4.1) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure.**

**Row 1**

**(7.4.1.1) Source of excluded emissions**

*Very small production units*

**(7.4.1.2) Scope(s) or Scope 3 category(ies)**

*Select all that apply*

- Scope 3: Waste generated in operations
- Scope 3: Downstream transportation and distribution
- Scope 3: End-of-life treatment of sold products
- Scope 3: Investments

**(7.4.1.6) Relevance of Scope 3 emissions from this source**

*Select from:*

- Emissions are not relevant

**(7.4.1.9) Estimated percentage of total Scope 3 emissions this excluded source represents**

5

**(7.4.1.10) Explain why this source is excluded**

*Emissions related to waste, end-of-life treatment of sold products and investments have been estimated using an average-based methodology and account for less than 1% of Scope 3. This category is therefore not considered relevant. Emissions related to distribution services for its products, previously reported in downstream transportation are now reported in upstream transportation and distribution to better align with the GHG protocol.*

**(7.4.1.11) Explain how you estimated the percentage of emissions this excluded source represents**

*The percentage of emissions has been calculated using an average-based methodology.*

**(7.5) Provide your base year and base year emissions.**

**Scope 1**

**(7.5.1) Base year end**

12/31/2020

**(7.5.2) Base year emissions (metric tons CO2e)**

15505000

**(7.5.3) Methodological details**

*Bilan Carbone European Union Emission Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for installations IEA CO2 Emissions from Fuel Combustion The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) The Greenhouse Gas Protocol: Scope 2 Guidance*

**Scope 2 (location-based)**

**(7.5.1) Base year end**

12/31/2020

**(7.5.2) Base year emissions (metric tons CO2e)**

0

**(7.5.3) Methodological details**

*Bilan Carbone European Union Emission Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for installations IEA CO2 Emissions from Fuel Combustion The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) The Greenhouse Gas Protocol: Scope 2 Guidance*

## Scope 2 (market-based)

### (7.5.1) Base year end

12/31/2020

### (7.5.2) Base year emissions (metric tons CO2e)

23784000

### (7.5.3) Methodological details

*Bilan Carbone European Union Emission Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for installations IEA CO2 Emissions from Fuel Combustion The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) The Greenhouse Gas Protocol: Scope 2 Guidance*

## Scope 3 category 1: Purchased goods and services

### (7.5.1) Base year end

12/31/2020

### (7.5.2) Base year emissions (metric tons CO2e)

2835770

### (7.5.3) Methodological details

*Bilan Carbone European Union Emission Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for installations IEA CO2 Emissions from Fuel Combustion The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) The Greenhouse Gas Protocol: Scope 2 Guidance*

## Scope 3 category 2: Capital goods

### (7.5.1) Base year end

12/31/2020

### (7.5.2) Base year emissions (metric tons CO2e)

460736

### (7.5.3) Methodological details

*Bilan Carbone European Union Emission Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for installations IEA CO2 Emissions from Fuel Combustion The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) The Greenhouse Gas Protocol: Scope 2 Guidance*

## Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

### (7.5.1) Base year end

12/31/2020

### (7.5.2) Base year emissions (metric tons CO2e)

5131150

### (7.5.3) Methodological details

*Bilan Carbone European Union Emission Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for installations IEA CO2 Emissions from Fuel Combustion The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) The Greenhouse Gas Protocol: Scope 2 Guidance*

## Scope 3 category 4: Upstream transportation and distribution

### (7.5.1) Base year end

12/31/2020

### (7.5.2) Base year emissions (metric tons CO2e)

### (7.5.3) Methodological details

*Bilan Carbone European Union Emission Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for installations IEA CO2 Emissions from Fuel Combustion The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) The Greenhouse Gas Protocol: Scope 2 Guidance*

### Scope 3 category 5: Waste generated in operations

#### (7.5.1) Base year end

12/30/2020

#### (7.5.2) Base year emissions (metric tons CO2e)

0.0

### (7.5.3) Methodological details

*Bilan Carbone European Union Emission Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for installations IEA CO2 Emissions from Fuel Combustion The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) The Greenhouse Gas Protocol: Scope 2 Guidance*

### Scope 3 category 6: Business travel

#### (7.5.1) Base year end

12/31/2020

#### (7.5.2) Base year emissions (metric tons CO2e)

34303

### (7.5.3) Methodological details

*Bilan Carbone European Union Emission Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for installations IEA CO2 Emissions from Fuel Combustion The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) The Greenhouse Gas Protocol: Scope 2 Guidance*

### **Scope 3 category 7: Employee commuting**

#### **(7.5.1) Base year end**

12/31/2020

#### **(7.5.2) Base year emissions (metric tons CO2e)**

70274

#### **(7.5.3) Methodological details**

*Bilan Carbone European Union Emission Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for installations IEA CO2 Emissions from Fuel Combustion The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) The Greenhouse Gas Protocol: Scope 2 Guidance*

### **Scope 3 category 8: Upstream leased assets**

#### **(7.5.1) Base year end**

12/30/2020

#### **(7.5.2) Base year emissions (metric tons CO2e)**

0.0

#### **(7.5.3) Methodological details**

*Bilan Carbone European Union Emission Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for installations IEA CO2 Emissions from Fuel Combustion The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) The Greenhouse Gas Protocol: Scope 2 Guidance*

## Scope 3 category 9: Downstream transportation and distribution

### (7.5.1) Base year end

12/30/2020

### (7.5.2) Base year emissions (metric tons CO2e)

0.0

### (7.5.3) Methodological details

*Bilan Carbone European Union Emission Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for installations IEA CO2 Emissions from Fuel Combustion The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) The Greenhouse Gas Protocol: Scope 2 Guidance*

## Scope 3 category 10: Processing of sold products

### (7.5.1) Base year end

12/30/2020

### (7.5.2) Base year emissions (metric tons CO2e)

0.0

### (7.5.3) Methodological details

*Bilan Carbone European Union Emission Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for installations IEA CO2 Emissions from Fuel Combustion The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) The Greenhouse Gas Protocol: Scope 2 Guidance*

## Scope 3 category 11: Use of sold products

### (7.5.1) Base year end

12/30/2020

### (7.5.2) Base year emissions (metric tons CO2e)

9276075

### (7.5.3) Methodological details

*Bilan Carbone European Union Emission Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for installations IEA CO2 Emissions from Fuel Combustion The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) The Greenhouse Gas Protocol: Scope 2 Guidance*

## Scope 3 category 12: End of life treatment of sold products

### (7.5.1) Base year end

12/30/2020

### (7.5.2) Base year emissions (metric tons CO2e)

0.0

### (7.5.3) Methodological details

*Bilan Carbone European Union Emission Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for installations IEA CO2 Emissions from Fuel Combustion The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) The Greenhouse Gas Protocol: Scope 2 Guidance*

## Scope 3 category 13: Downstream leased assets

### (7.5.1) Base year end

12/31/2020

### (7.5.2) Base year emissions (metric tons CO2e)

### (7.5.3) Methodological details

*Bilan Carbone European Union Emission Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for installations IEA CO2 Emissions from Fuel Combustion The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) The Greenhouse Gas Protocol: Scope 2 Guidance*

### Scope 3 category 14: Franchises

#### (7.5.1) Base year end

12/30/2020

#### (7.5.2) Base year emissions (metric tons CO2e)

0.0

### (7.5.3) Methodological details

*Bilan Carbone European Union Emission Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for installations IEA CO2 Emissions from Fuel Combustion The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) The Greenhouse Gas Protocol: Scope 2 Guidance*

### Scope 3 category 15: Investments

#### (7.5.1) Base year end

12/30/2020

#### (7.5.2) Base year emissions (metric tons CO2e)

0.0

### (7.5.3) Methodological details

*Bilan Carbone European Union Emission Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for installations IEA CO2 Emissions from Fuel Combustion The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) The Greenhouse Gas Protocol: Scope 2 Guidance*

### **Scope 3: Other (upstream)**

#### **(7.5.1) Base year end**

12/30/2020

#### **(7.5.2) Base year emissions (metric tons CO2e)**

0.0

#### **(7.5.3) Methodological details**

*Bilan Carbone European Union Emission Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for installations IEA CO2 Emissions from Fuel Combustion The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) The Greenhouse Gas Protocol: Scope 2 Guidance*

### **Scope 3: Other (downstream)**

#### **(7.5.1) Base year end**

12/30/2020

#### **(7.5.2) Base year emissions (metric tons CO2e)**

0.0

#### **(7.5.3) Methodological details**

*Bilan Carbone European Union Emission Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for installations IEA CO2 Emissions from Fuel Combustion The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) The Greenhouse Gas Protocol: Scope 2 Guidance*

## **(7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?**

### **Reporting year**

#### **(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)**

14868470

#### **(7.6.3) Methodological details**

*Bilan Carbone European Union Emission Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for installations IEA CO2 Emissions from Fuel Combustion The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) The Greenhouse Gas Protocol: Scope 2 Guidance*

## **(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e?**

### **Reporting year**

#### **(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)**

20682800

#### **(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)**

20064140

#### **(7.7.4) Methodological details**

*"Air Liquide now accounts for its Scope 2 emissions on a "market basis." Since 2021 the Group has improved the way it accounts for indirect emissions from electricity and steam purchases by moving from a "location-based" approach based on the average emissions intensity of the national grid to a much more precise and specific approach known as the "market-based" method, linked directly to supply contracts."*

## (7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

### Purchased goods and services

#### (7.8.1) Evaluation status

Select from:

Relevant, calculated

#### (7.8.2) Emissions in reporting year (metric tons CO2e)

6526255

#### (7.8.3) Emissions calculation methodology

Select all that apply

Spend-based method

#### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

#### (7.8.5) Please explain

*Spend-based methodology: Emissions are estimated from the spend of purchased products () multiplied by emission factors provided by the ADEME and CEDA databases.*

### Capital goods

#### (7.8.1) Evaluation status

Select from:

Relevant, calculated

#### (7.8.2) Emissions in reporting year (metric tons CO2e)

909808

### (7.8.3) Emissions calculation methodology

Select all that apply

Spend-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### (7.8.5) Please explain

*Spend-based methodology: The spend of purchased products ( ) is multiplied by emission factors provided by the ADEME and CEDA databases.*

## Fuel-and-energy-related activities (not included in Scope 1 or 2)

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO<sub>2</sub>e)

6211500

### (7.8.3) Emissions calculation methodology

Select all that apply

Average data method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### (7.8.5) Please explain

Average-based methodology: The volumes purchased (GJ) are multiplied by upstream emission factors (Well-to-Tank) supplied on a per-country and per-fuel type basis by UK Government and World Data Bank databases.

## Upstream transportation and distribution

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

513665

### (7.8.3) Emissions calculation methodology

Select all that apply

Hybrid method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

76

### (7.8.5) Please explain

*Hybrid methodology: - emissions related to upstream transportation are calculated based on a spend-based methodology and are estimated on the basis of contracted transport and distribution services ( ) multiplied by emission factors provided by the ADEME and CEDA databases - emissions related to the downstream transportation and distribution of its products previously reported in its Scope 1 are now partly reported in Scope 3 with respect to the transportation portion subcontracted to third parties. ) These emissions were previously reported by Air Liquide in Scope 1 up to 2020, in Downstream transport and distribution in 2021 and will be reported in upstream transport and distribution from 2022 to better align with the GHG Protocol.*

## Waste generated in operations

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

*Emissions in this category have been estimated using an average-based methodology and account for less than 1% of Scope 3. This category is therefore not considered relevant.*

## Business travel

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

30915

### (7.8.3) Emissions calculation methodology

Select all that apply

Hybrid method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

17

### (7.8.5) Please explain

*Hybrid methodology: air transportation: airline reporting; car rental: average-data methodology based on distance traveled; other services: spend-based methodology similar to categories 1, 2 and 4.*

## Employee commuting

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

71365

### (7.8.3) Emissions calculation methodology

Select all that apply

Average data method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### (7.8.5) Please explain

*Average data methodology: Estimate based on number of employees and an average transportation distance of 25 km per day by car (conservative assumption).*

## Upstream leased assets

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

*Air Liquide has no leased assets not included in its Scope 1 or 2 reporting.*

## Downstream transportation and distribution

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

*These emissions were previously reported by Air Liquide in Scope 1 up to 2020, in Downstream transport and distribution in 2021 and will be reported in upstream transport and distribution from 2022 to better align with the GHG Protocol.*

## Processing of sold products

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

*Air Liquide's business is to safely and efficiently provide small essential molecules to its customers. In most cases, the use of our products allows them to improve their energy or carbon efficiency (e.g., for oxy-combustion in steel or glass manufacturing). In those cases, processing and use of our products do not induce emissions, they reduce them. As a result, the emissions resulting from processing and use of Air Liquide's sold products are primarily concentrated in very specific sales segments: those of gases which have a global warming power in applications where they are not abated by customers. These emissions are reported in "use of sold products".*

## Use of sold products

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

6845518

### (7.8.3) Emissions calculation methodology

Select all that apply

Other, please specify :Volume based methodology

#### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

#### (7.8.5) Please explain

*Emissions related to the use of products sold, including sales of products also recognized as greenhouse gases, for which the volumes, adjusted according to the use made of the products, are multiplied by the global warming potential of each gas (GWP), as well as downstream emissions related to sales of acetylene and residual sales of natural gas at refill stations not yet fully converted to biomethane.*

### End of life treatment of sold products

#### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

#### (7.8.5) Please explain

*Emissions in this category have been estimated using an average-based methodology and account for less than 1% of Scope 3. This category is therefore not considered relevant.*

### Downstream leased assets

#### (7.8.1) Evaluation status

Select from:

Relevant, calculated

#### (7.8.2) Emissions in reporting year (metric tons CO<sub>2</sub>e)

2134902

#### (7.8.3) Emissions calculation methodology

Select all that apply

Hybrid method

#### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

#### (7.8.5) Please explain

*Hybrid methodology: If energy consumption data for the unit is available, it is used, in the same way as for Scope 2 reporting; If not, an estimate of the annual energy consumption is made according to the unit's production capacities and load factor.*

### Franchises

#### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

#### (7.8.5) Please explain

*Air Liquide has no franchises.*

### Investments

#### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

#### (7.8.5) Please explain

*Emissions in this category have been estimated using an average-based methodology and account for less than 1% of Scope 3. This category is therefore not considered relevant.*

### Other (upstream)

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

N/A

### Other (downstream)

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

N/A

### (7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	Select from: <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Select from: <input checked="" type="checkbox"/> Third-party verification or assurance process in place

	Verification/assurance status
Scope 3	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place

**(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.**

**Row 1**

**(7.9.1.1) Verification or assurance cycle in place**

*Select from:*

Annual process

**(7.9.1.2) Status in the current reporting year**

*Select from:*

Complete

**(7.9.1.3) Type of verification or assurance**

*Select from:*

Limited assurance

**(7.9.1.4) Attach the statement**

*Air Liquide URD 2024, pages 369 to 372.pdf*

**(7.9.1.5) Page/section reference**

### (7.9.1.6) Relevant standard

Select from:

ISAE3000

### (7.9.1.7) Proportion of reported emissions verified (%)

100

**(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.**

#### Row 1

### (7.9.2.1) Scope 2 approach

Select from:

Scope 2 market-based

### (7.9.2.2) Verification or assurance cycle in place

Select from:

Annual process

### (7.9.2.3) Status in the current reporting year

Select from:

Complete

### (7.9.2.4) Type of verification or assurance

Select from:

Limited assurance

### (7.9.2.5) Attach the statement

*Air Liquide URD 2024, pages 369 to 372.pdf*

### (7.9.2.6) Page/ section reference

*Page 369 to 372 of the 2024 Universal Registration Document, see p. 371 for the list of information provided in application of environmental standards covered by the limited assurance engagement.*

### (7.9.2.7) Relevant standard

Select from:

ISAE3000

### (7.9.2.8) Proportion of reported emissions verified (%)

100

**(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.**

#### Row 1

### (7.9.3.1) Scope 3 category

Select all that apply

Scope 3: Purchased goods and services

### (7.9.3.2) Verification or assurance cycle in place

Select from:

Annual process

### (7.9.3.3) Status in the current reporting year

Select from:

Complete

### (7.9.3.4) Type of verification or assurance

Select from:

Limited assurance

### (7.9.3.5) Attach the statement

*Air Liquide URD 2024, pages 369 to 372.pdf*

### (7.9.3.6) Page/section reference

*Scope 3 categories have been verified by independent verifier, as shown at page 371 of the air-liquide-2024-universal-registration-document.pdf*

### (7.9.3.7) Relevant standard

Select from:

ISAE3000

### (7.9.3.8) Proportion of reported emissions verified (%)

100

## Row 2

### (7.9.3.1) Scope 3 category

Select all that apply

Scope 3: Capital goods

### (7.9.3.2) Verification or assurance cycle in place

Select from:

Annual process

### (7.9.3.3) Status in the current reporting year

Select from:

Complete

### (7.9.3.4) Type of verification or assurance

Select from:

Limited assurance

### (7.9.3.5) Attach the statement

*Air Liquide URD 2024, pages 369 to 372.pdf*

### (7.9.3.6) Page/section reference

*Scope 3 categories have been verified by independent verifier, as shown at page 371 of the air-liquide-2024-universal-registration-document.pdf*

### (7.9.3.7) Relevant standard

Select from:

ISAE 3410

### (7.9.3.8) Proportion of reported emissions verified (%)

100

## Row 3

### (7.9.3.1) Scope 3 category

Select all that apply

Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)

### (7.9.3.2) Verification or assurance cycle in place

Select from:

Annual process

### (7.9.3.3) Status in the current reporting year

Select from:

Complete

### (7.9.3.4) Type of verification or assurance

Select from:

Limited assurance

### (7.9.3.5) Attach the statement

*Air Liquide URD 2024, pages 369 to 372.pdf*

### (7.9.3.6) Page/section reference

*Scope 3 categories have been verified by independent verifier, as shown at page 371 of the air-liquide-2024-universal-registration-document.pdf*

### (7.9.3.7) Relevant standard

Select from:

ISAE3000

### (7.9.3.8) Proportion of reported emissions verified (%)

100

## Row 4

### (7.9.3.1) Scope 3 category

Select all that apply

Scope 3: Upstream transportation and distribution

### (7.9.3.2) Verification or assurance cycle in place

Select from:

Annual process

### (7.9.3.3) Status in the current reporting year

Select from:

Complete

### (7.9.3.4) Type of verification or assurance

Select from:

Limited assurance

### (7.9.3.5) Attach the statement

*Air Liquide URD 2024, pages 369 to 372.pdf*

### (7.9.3.6) Page/section reference

*Scope 3 categories have been verified by independent verifier, as shown at page 371 of the air-liquide-2024-universal-registration-document.pdf*

### (7.9.3.7) Relevant standard

Select from:

ISAE3000

### (7.9.3.8) Proportion of reported emissions verified (%)

100

**Row 5**

### (7.9.3.1) Scope 3 category

Select all that apply

Scope 3: Business travel

### (7.9.3.2) Verification or assurance cycle in place

Select from:

Annual process

### (7.9.3.3) Status in the current reporting year

Select from:

Complete

### (7.9.3.4) Type of verification or assurance

Select from:

Limited assurance

### (7.9.3.5) Attach the statement

*Air Liquide URD 2024, pages 369 to 372.pdf*

### (7.9.3.6) Page/section reference

*Scope 3 categories have been verified by independent verifier, as shown at page 371 of the air-liquide-2024-universal-registration-document.pdf*

### (7.9.3.7) Relevant standard

Select from:

ISAE3000

### (7.9.3.8) Proportion of reported emissions verified (%)

## Row 6

### (7.9.3.1) Scope 3 category

Select all that apply

Scope 3: Employee commuting

### (7.9.3.2) Verification or assurance cycle in place

Select from:

Annual process

### (7.9.3.3) Status in the current reporting year

Select from:

Complete

### (7.9.3.4) Type of verification or assurance

Select from:

Limited assurance

### (7.9.3.5) Attach the statement

*Air Liquide URD 2024, pages 369 to 372.pdf*

### (7.9.3.6) Page/section reference

*Scope 3 categories have been verified by independent verifier, as shown at page 371 of the air-liquide-2024-universal-registration-document.pdf*

### (7.9.3.7) Relevant standard

Select from:

ISAE3000

### (7.9.3.8) Proportion of reported emissions verified (%)

**Row 7****(7.9.3.1) Scope 3 category**

Select all that apply

Scope 3: Use of sold products

**(7.9.3.2) Verification or assurance cycle in place**

Select from:

Annual process

**(7.9.3.3) Status in the current reporting year**

Select from:

Complete

**(7.9.3.4) Type of verification or assurance**

Select from:

Limited assurance

**(7.9.3.5) Attach the statement**

*Air Liquide URD 2024, pages 369 to 372.pdf*

**(7.9.3.6) Page/section reference**

*Scope 3 categories have been verified by independent verifier, as shown at page 371 of the air-liquide-2024-universal-registration-document.pdf*

**(7.9.3.7) Relevant standard**

Select from:

ISAE3000

### (7.9.3.8) Proportion of reported emissions verified (%)

100

## Row 8

### (7.9.3.1) Scope 3 category

Select all that apply

Scope 3: Downstream leased assets

### (7.9.3.2) Verification or assurance cycle in place

Select from:

Annual process

### (7.9.3.3) Status in the current reporting year

Select from:

Complete

### (7.9.3.4) Type of verification or assurance

Select from:

Limited assurance

### (7.9.3.5) Attach the statement

*Air Liquide URD 2024, pages 369 to 372.pdf*

### (7.9.3.6) Page/section reference

*Scope 3 categories have been verified by independent verifier, as shown at page 371 of the air-liquide-2024-universal-registration-document.pdf*

### (7.9.3.7) Relevant standard

Select from:

ISAE3000

### (7.9.3.8) Proportion of reported emissions verified (%)

100

## Row 9

### (7.9.3.1) Scope 3 category

Select all that apply

Scope 3: Downstream transportation and distribution

### (7.9.3.2) Verification or assurance cycle in place

Select from:

Annual process

### (7.9.3.3) Status in the current reporting year

Select from:

Complete

### (7.9.3.4) Type of verification or assurance

Select from:

Limited assurance

### (7.9.3.5) Attach the statement

*Air Liquide URD 2024, pages 369 to 372.pdf*

### (7.9.3.6) Page/section reference

*Scope 3 categories have been verified by independent verifier, as shown at page 371 of the air-liquide-2024-universal-registration-document.pdf*

### (7.9.3.7) Relevant standard

Select from:

ISAE3000

### (7.9.3.8) Proportion of reported emissions verified (%)

100

**(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?**

Select from:

Decreased

**(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.**

### Change in renewable energy consumption

#### (7.10.1.1) Change in emissions (metric tons CO2e)

1038000

#### (7.10.1.2) Direction of change in emissions

Select from:

Decreased

#### (7.10.1.3) Emissions value (percentage)

2.8

#### (7.10.1.4) Please explain calculation

*Between 2023 and 2024, the purchase of renewable electricity increases largely to 8.9 TWh, or +18%*

### Other emissions reduction activities

#### (7.10.1.1) Change in emissions (metric tons CO2e)

456000

#### (7.10.1.2) Direction of change in emissions

Select from:

Decreased

#### (7.10.1.3) Emissions value (percentage)

1.2

#### (7.10.1.4) Please explain calculation

*Avoided CO2 emissions by Air Liquide or its customers*

### Divestment

#### (7.10.1.1) Change in emissions (metric tons CO2e)

639000

#### (7.10.1.2) Direction of change in emissions

Select from:

Decreased

#### (7.10.1.3) Emissions value (percentage)

1.7

**(7.10.1.4) Please explain calculation**

*Two units impacting Scope 1 have been removed from perimeter.*

**Acquisitions**

**(7.10.1.1) Change in emissions (metric tons CO2e)**

0

**(7.10.1.2) Direction of change in emissions**

Select from:

No change

**(7.10.1.3) Emissions value (percentage)**

0

**(7.10.1.4) Please explain calculation**

*None in the past year*

**Mergers**

**(7.10.1.1) Change in emissions (metric tons CO2e)**

0

**(7.10.1.2) Direction of change in emissions**

Select from:

No change

**(7.10.1.3) Emissions value (percentage)**

0

**(7.10.1.4) Please explain calculation**

*None in the past year*

**Change in output**

**(7.10.1.1) Change in emissions (metric tons CO2e)**

551000

**(7.10.1.2) Direction of change in emissions**

Select from:

Decreased

**(7.10.1.3) Emissions value (percentage)**

1.5

**(7.10.1.4) Please explain calculation**

*Maintenance activities on large production assets, growth in volumes due to new plants start up.*

**Change in methodology**

**(7.10.1.1) Change in emissions (metric tons CO2e)**

0

**(7.10.1.2) Direction of change in emissions**

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

*None in the past year*

### Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

*None in the past year*

### Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

*None in the past year*

### Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

*None in the past year*

### Other

(7.10.1.1) Change in emissions (metric tons CO2e)

0

**(7.10.1.2) Direction of change in emissions**

Select from:

No change

**(7.10.1.3) Emissions value (percentage)**

0

**(7.10.1.4) Please explain calculation**

*None in the past year*

**(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?**

Select from:

Market-based

**(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?**

Select from:

Yes

**(7.12.1) Provide the emissions from biogenic carbon relevant to your organization in metric tons CO2.**

CO2 emissions from biogenic carbon (metric tons CO2)	Comment
1355000	N/A

**(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?**

Select from:

Yes

**(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).**

**Row 1**

**(7.15.1.1) Greenhouse gas**

Select from:

CO2

**(7.15.1.2) Scope 1 emissions (metric tons of CO2e)**

15548000

**(7.15.1.3) GWP Reference**

Select from:

IPCC Fifth Assessment Report (AR5 – 100 year)

**Row 2**

**(7.15.1.1) Greenhouse gas**

Select from:

Other, please specify :Other GHGs emitted such as N2O

**(7.15.1.2) Scope 1 emissions (metric tons of CO2e)**

**(7.15.1.3) GWP Reference**

Select from:

- IPCC Fifth Assessment Report (AR5 – 100 year)

**(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.**

Select all that apply

- By activity

**(7.17.3) Break down your total gross global Scope 1 emissions by business activity.**

	Activity	Scope 1 emissions (metric tons CO2e)
Row 1	<i>HyCO</i>	9083210
Row 2	<i>Transport</i>	329220
Row 3	<i>Other</i>	5456040
Row 4	<i>Cogeneration</i>	0
Row 5	<i>ASU</i>	0

**(7.19) Break down your organization's total gross global Scope 1 emissions by sector production activity in metric tons CO2e.****Chemicals production activities****(7.19.1) Gross Scope 1 emissions, metric tons CO2e**

**(7.19.3) Comment**

The total direct emissions are 14868470<sup>[OBJ][OBJ][OBJ]</sup> tCO<sub>2</sub>eq. Removing transportation of gases, as well as emissions in R&D centers and buildings, we obtain 14538920 tCO<sub>2</sub>eq.

**(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.**

Select all that apply

By activity

**(7.20.3) Break down your total gross global Scope 2 emissions by business activity.**

	Activity	Scope 2, location-based (metric tons CO <sub>2</sub> e)	Scope 2, market-based (metric tons CO <sub>2</sub> e)
Row 1	<i>Air Separation Units (ASUs)</i>	0	19291880
Row 2	<i>Small units</i>	0	332220
Row 3	<i>HyCOs</i>	0	440040

**(7.21) Break down your organization's total gross global Scope 2 emissions by sector production activity in metric tons CO<sub>2</sub>e.****Chemicals production activities****(7.21.1) Scope 2, location-based, metric tons CO<sub>2</sub>e**

20682800

### (7.21.2) Scope 2, market-based (if applicable), metric tons CO2e

20064140

### (7.21.3) Comment

*Air Liquide now accounts for its Scope 2 emissions on a “market basis.” Since 2021 the Group has improved the way it accounts for indirect emissions from electricity and steam purchases by moving from a “location-based” approach based on the average emissions intensity of the national grid to a much more precise and specific approach known as the “market-based” method, linked directly to supply contracts. In the absence of contractual information, when all or part of a site's electricity supply comes from the grid, a residual emission factor is used, in accordance with best practices. In the absence of reliable data on the residual mix, the grid emission factor is used, the latter accounting for approximately 45% of emissions. By using this method, the Group is adopting the Scope 2 emissions accounting method recommended by the GHG Protocol. The Group's electricity procurement initiatives, particularly those to voluntarily procure renewable electricity, are now directly reflected in the reported Scope 2 emissions figures.*

## **(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.**

### **Consolidated accounting group**

### (7.22.1) Scope 1 emissions (metric tons CO2e)

14868470

### (7.22.2) Scope 2, location-based emissions (metric tons CO2e)

20682800

### (7.22.3) Scope 2, market-based emissions (metric tons CO2e)

20064140

### (7.22.4) Please explain

The emissions cover a total of 857 Air Liquide production units worldwide.

## All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

(7.22.4) Please explain

N/A

**(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?**

Select from:

No

**(7.25) Disclose the percentage of your organization's Scope 3, Category 1 emissions by purchased chemical feedstock.**

### Row 1

(7.25.1) Purchased feedstock

Select from:

Other (please specify) :various

## (7.25.2) Percentage of Scope 3, Category 1 tCO2e from purchased feedstock

33

## (7.25.3) Explain calculation methodology

*Average based methodology: Purchased feedstock quantities are multiplied by average emission factors taken from the IEA database*

## (7.25.1) Disclose sales of products that are greenhouse gases.

### Carbon dioxide (CO2)

#### (7.25.1.1) Sales, metric tons

0

#### (7.25.1.2) Comment

*CO2 was purified and supplied to customers by Air Liquide in 2024 to be used in various applications including green houses and the food & beverages industry. This information is considered business confidential. AL's annual sales of methane, nitrous oxide, HFCs, PFCs, NF3 and SF6, combined, are less than 1% of sales.*

### Methane (CH4)

#### (7.25.1.1) Sales, metric tons

0

#### (7.25.1.2) Comment

*Revenues coming from the activity "Global Markets & Technologies" includes Biogas dedicated to sustainable mobility. Indeed, Air Liquide promotes several initiatives which follow the circular economy model, such as the recovery of waste products by transforming them into biogas using a methanisation process. This biogas is then injected into the natural gas pipeline system or distributed to end customers with biomethane stations or clean multi-energy stations. This way, the impact of biogas is equal to 0tCO2 equivalent. A small part of the sales consist in residual natural gas sales at refueling stations not yet fully converted to biomethane. This information is considered business confidential. AL's annual sales of methane, nitrous oxide, HFCs, PFCs, NF3 and SF6, combined, are less than 1% of sales.*

## Nitrous oxide (N2O)

### (7.25.1.1) Sales, metric tons

0

### (7.25.1.2) Comment

*Nitrous oxide is used primarily as an anesthetic gas in the healthcare sector and as a sweetening agent in the food industry. This information is considered business confidential. AL's annual sales of methane, nitrous oxide, HFCs, PFCs, NF3 and SF6, combined, are less than 1% of sales.*

## Hydrofluorocarbons (HFC)

### (7.25.1.1) Sales, metric tons

0

### (7.25.1.2) Comment

*HFCs are sold by Air Liquide in moderate quantities. They have numerous applications in the electronics & other sectors. This information is considered business confidential. AL's annual sales of methane, nitrous oxide, HFCs, PFCs, NF3 and SF6, combined, are less than 1% of sales.*

## Perfluorocarbons (PFC)

### (7.25.1.1) Sales, metric tons

0

### (7.25.1.2) Comment

*PFCs are sold by Air Liquide in moderate quantities. They have numerous applications in the electronics & other sectors. This information is considered business confidential. AL's annual sales of methane, nitrous oxide, HFCs, PFCs, NF3 and SF6, combined, are less than 1% of sales.*

## Sulphur hexafluoride (SF6)

### (7.25.1.1) Sales, metric tons

0

### (7.25.1.2) Comment

*SF6 is sold by Air Liquide in moderate quantity. It has numerous applications in the electronics & other sectors. This information is considered business confidential. AL's annual sales of methane, nitrous oxide, HFCs, PFCs, NF3 and SF6, combined, are less than 1% of sales.*

## Nitrogen trifluoride (NF3)

### (7.25.1.1) Sales, metric tons

0

### (7.25.1.2) Comment

*NF3 is sold by Air Liquide in moderate quantity. It has numerous applications in the electronics sector. This information is considered business confidential. AL's annual sales of methane, nitrous oxide, HFCs, PFCs, NF3 and SF6, combined, are less than 1% of sales.*

## (7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

### Row 1

### (7.27.1) Allocation challenges

Select from:

Doing so would require we disclose business sensitive/proprietary information

### (7.27.2) Please explain what would help you overcome these challenges

*Allocation of emission is market sensitive information and can not be disclosed through CDP.*

**(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?**

**(7.28.1) Do you plan to develop your capabilities to allocate emissions to your customers in the future?**

Select from:

No

**(7.28.3) Primary reason for no plans to develop your capabilities to allocate emissions to your customers**

Select from:

Other, please specify :Allocation of emission is market sensitive information and can not be disclosed through CDP.

**(7.28.4) Explain why you do not plan to develop capabilities to allocate emissions to your customers**

*Doing so would require we disclose business sensitive information.*

**(7.29) What percentage of your total operational spend in the reporting year was on energy?**

Select from:

More than 25% but less than or equal to 30%

**(7.30) Select which energy-related activities your organization has undertaken.**

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired electricity	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired heat	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired steam	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired cooling	Select from: <input checked="" type="checkbox"/> Yes
Generation of electricity, heat, steam, or cooling	Select from: <input checked="" type="checkbox"/> Yes

**(7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.**

**Consumption of fuel (excluding feedstock)**

**(7.30.1.1) Heating value**

Select from:

LHV (lower heating value)

**(7.30.1.2) MWh from renewable sources**

### (7.30.1.3) MWh from non-renewable sources

27006379

### (7.30.1.4) Total (renewable + non-renewable) MWh

27006667.00

## Consumption of purchased or acquired electricity

### (7.30.1.1) Heating value

Select from:

Unable to confirm heating value

### (7.30.1.2) MWh from renewable sources

8926633

### (7.30.1.3) MWh from non-renewable sources

25322385

### (7.30.1.4) Total (renewable + non-renewable) MWh

34249018.00

## Consumption of purchased or acquired heat

### (7.30.1.1) Heating value

Select from:

Unable to confirm heating value

### (7.30.1.2) MWh from renewable sources

0

**(7.30.1.3) MWh from non-renewable sources**

202051

**(7.30.1.4) Total (renewable + non-renewable) MWh**

202051.00

**Consumption of purchased or acquired steam**

**(7.30.1.1) Heating value**

Select from:

Unable to confirm heating value

**(7.30.1.2) MWh from renewable sources**

0

**(7.30.1.3) MWh from non-renewable sources**

4318067

**(7.30.1.4) Total (renewable + non-renewable) MWh**

4318067.00

**Consumption of purchased or acquired cooling**

**(7.30.1.1) Heating value**

Select from:

Unable to confirm heating value

**(7.30.1.2) MWh from renewable sources**

0

**(7.30.1.3) MWh from non-renewable sources**

16620

**(7.30.1.4) Total (renewable + non-renewable) MWh**

16620.00

**Consumption of self-generated non-fuel renewable energy**

**(7.30.1.1) Heating value**

Select from:

Unable to confirm heating value

**(7.30.1.2) MWh from renewable sources**

930

**(7.30.1.4) Total (renewable + non-renewable) MWh**

930.00

**Total energy consumption**

**(7.30.1.1) Heating value**

Select from:

Unable to confirm heating value

**(7.30.1.2) MWh from renewable sources**

8927851

**(7.30.1.3) MWh from non-renewable sources**

56646831

**(7.30.1.4) Total (renewable + non-renewable) MWh**

65574682.00

**(7.30.3) Report your organization's energy consumption totals (excluding feedstocks) for chemical production activities in MWh.**

**Consumption of fuel (excluding feedstocks)**

**(7.30.3.1) Heating value**

Select from:

Unable to confirm heating value

**(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary**

288

**(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)**

27006379

**(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary**

0

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

27006667.00

### Consumption of purchased or acquired electricity

(7.30.3.1) Heating value

Select from:

Unable to confirm heating value

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

8926633

(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

25322385

(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

0

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

34249018.00

### Consumption of purchased or acquired heat

(7.30.3.1) Heating value

Select from:

Unable to confirm heating value

**(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary**

0

**(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)**

0

**(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary**

202051

**(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary**

202051.00

### **Consumption of purchased or acquired steam**

**(7.30.3.1) Heating value**

Select from:

Unable to confirm heating value

**(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary**

0

**(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)**

4318067

**(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary**

0

**(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary**

4318067.00

### **Consumption of purchased or acquired cooling**

**(7.30.3.1) Heating value**

Select from:

Unable to confirm heating value

**(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary**

0

**(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)**

16620

**(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary**

0

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

16620.00

### Consumption of self-generated non-fuel renewable energy

(7.30.3.1) Heating value

Select from:

Unable to confirm heating value

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

930

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

930.00

### Total energy consumption

(7.30.3.1) Heating value

Select from:

Unable to confirm heating value

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

8927851

(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

56663451

**(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary**

202051

**(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary**

65793353.00

**(7.30.6) Select the applications of your organization's consumption of fuel.**

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of heat	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of steam	Select from: <input checked="" type="checkbox"/> Yes
Consumption of fuel for the generation of cooling	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for co-generation or tri-generation	Select from: <input checked="" type="checkbox"/> Yes

**(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.**

**Sustainable biomass**

**(7.30.7.1) Heating value**

Select from:

Unable to confirm heating value

**(7.30.7.2) Total fuel MWh consumed by the organization**

0

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

0

**(7.30.7.5) MWh fuel consumed for self-generation of steam**

0

**(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration**

0

**(7.30.7.8) Comment**

N/A

**Other biomass**

**(7.30.7.1) Heating value**

Select from:

Unable to confirm heating value

**(7.30.7.2) Total fuel MWh consumed by the organization**

0

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

0

**(7.30.7.5) MWh fuel consumed for self-generation of steam**

0

**(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration**

0

**(7.30.7.8) Comment**

N/A

**Other renewable fuels (e.g. renewable hydrogen)**

**(7.30.7.1) Heating value**

Select from:

Unable to confirm heating value

**(7.30.7.2) Total fuel MWh consumed by the organization**

288

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

288

**(7.30.7.5) MWh fuel consumed for self-generation of steam**

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

N/A

## Coal

(7.30.7.1) Heating value

Select from:

Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

N/A

## Oil

### (7.30.7.1) Heating value

Select from:

Unable to confirm heating value

### (7.30.7.2) Total fuel MWh consumed by the organization

149421

### (7.30.7.4) MWh fuel consumed for self-generation of heat

149421

### (7.30.7.5) MWh fuel consumed for self-generation of steam

0

### (7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

### (7.30.7.8) Comment

N/A

## Gas

### (7.30.7.1) Heating value

Select from:

LHV

### (7.30.7.2) Total fuel MWh consumed by the organization

24364468

(7.30.7.4) MWh fuel consumed for self-generation of heat

2119324

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

22245144

(7.30.7.8) Comment

N/A

**Other non-renewable fuels (e.g. non-renewable hydrogen)**

(7.30.7.1) Heating value

Select from:

Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

2492490

(7.30.7.4) MWh fuel consumed for self-generation of heat

2492490

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

**(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration**

0

**(7.30.7.8) Comment**

N/A

**Total fuel**

**(7.30.7.1) Heating value**

Select from:

LHV

**(7.30.7.2) Total fuel MWh consumed by the organization**

27006667

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

4761523

**(7.30.7.5) MWh fuel consumed for self-generation of steam**

0

**(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration**

22245144

**(7.30.7.8) Comment**

N/A

**(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.**

### **Electricity**

**(7.30.9.1) Total Gross generation (MWh)**

5568760

**(7.30.9.2) Generation that is consumed by the organization (MWh)**

3174539

**(7.30.9.3) Gross generation from renewable sources (MWh)**

930

**(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

930

### **Heat**

**(7.30.9.1) Total Gross generation (MWh)**

202051

**(7.30.9.2) Generation that is consumed by the organization (MWh)**

202051

**(7.30.9.3) Gross generation from renewable sources (MWh)**

0

**(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

0

## **Steam**

**(7.30.9.1) Total Gross generation (MWh)**

19354365

**(7.30.9.2) Generation that is consumed by the organization (MWh)**

446759

**(7.30.9.3) Gross generation from renewable sources (MWh)**

0

**(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

0

## **Cooling**

**(7.30.9.1) Total Gross generation (MWh)**

16620

**(7.30.9.2) Generation that is consumed by the organization (MWh)**

16620

**(7.30.9.3) Gross generation from renewable sources (MWh)**

0

**(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

0

**(7.30.11) Provide details on electricity, heat, steam, and cooling your organization has generated and consumed for chemical production activities.**

### **Electricity**

**(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)**

5568760

**(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)**

3174539

**(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)**

930

**(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)**

930

### **Heat**

**(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)**

202051

**(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)**

202051

**(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)**

0

**(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)**

0

## **Steam**

**(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)**

19354365

**(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)**

183171

**(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)**

0

**(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)**

0

## **Cooling**

**(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)**

16620

**(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)**

16620

**(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)**

0

**(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)**

0

**(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.**

**Row 1**

**(7.30.14.1) Country/area**

Select from:

Belgium

**(7.30.14.2) Sourcing method**

Select from:

Physical power purchase agreement (physical PPA) with a grid-connected generator

**(7.30.14.3) Energy carrier**

Select from:

Electricity

**(7.30.14.4) Low-carbon technology type**

Select from:

Wind

**(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)**

37576

**(7.30.14.6) Tracking instrument used**

Select from:

GO

**(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute**

Select from:

Belgium

**(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?**

Select from:

Yes

**(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

2021

**(7.30.14.10) Comment**

N/A

**Row 2**

**(7.30.14.1) Country/area**

Select from:

United States of America

### (7.30.14.2) Sourcing method

Select from:

Physical power purchase agreement (physical PPA) with a grid-connected generator

### (7.30.14.3) Energy carrier

Select from:

Electricity

### (7.30.14.4) Low-carbon technology type

Select from:

Nuclear

### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

198656

### (7.30.14.6) Tracking instrument used

Select from:

US-REC

### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

United States of America

### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

**(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

2021

**(7.30.14.10) Comment**

N/A

**(7.31) Does your organization consume fuels as feedstocks for chemical production activities?**

Select from:

Yes

**(7.31.1) Disclose details on your organization's consumption of feedstocks for chemical production activities.**

**Row 1**

**(7.31.1.1) Fuels used as feedstocks**

Select from:

Natural gas

**(7.31.1.2) Total consumption**

3821068

**(7.31.1.3) Total consumption unit**

Select from:

metric tons

**(7.31.1.4) Inherent carbon dioxide emission factor of feedstock, metric tons CO2 per consumption unit**

0

**(7.31.1.5) Heating value of feedstock, MWh per consumption unit**

13.09

**(7.31.1.6) Heating value**

Select from:

LHV

**(7.31.1.7) Comment**

*Inherent carbon dioxide emission factor of feedstock is at 0, because feedstock offgas is used as combustible (therefore it is included in combustion emissions)*

**Row 2**

**(7.31.1.1) Fuels used as feedstocks**

Select from:

Naphtha

**(7.31.1.2) Total consumption**

129165

**(7.31.1.3) Total consumption unit**

Select from:

metric tons

**(7.31.1.4) Inherent carbon dioxide emission factor of feedstock, metric tons CO2 per consumption unit**

0

**(7.31.1.5) Heating value of feedstock, MWh per consumption unit**

12.48

### (7.31.1.6) Heating value

Select from:

LHV

### (7.31.1.7) Comment

*Inherent carbon dioxide emission factor of feedstock is at 0, because feedstock offgas is used as combustible ( therefore it is included in combustion emissions)*

## Row 3

### (7.31.1.1) Fuels used as feedstocks

Select from:

Refinery gas

### (7.31.1.2) Total consumption

615679

### (7.31.1.3) Total consumption unit

Select from:

metric tons

### (7.31.1.4) Inherent carbon dioxide emission factor of feedstock, metric tons CO2 per consumption unit

0.0

### (7.31.1.5) Heating value of feedstock, MWh per consumption unit

13.03

### (7.31.1.6) Heating value

Select from:

LHV

### (7.31.1.7) Comment

*Inherent carbon dioxide emission factor of feedstock is at 0, because feedstock offgas is used as combustible ( therefore it is included in combustion emissions)*

## Row 4

### (7.31.1.1) Fuels used as feedstocks

Select from:

Biogas

### (7.31.1.2) Total consumption

79796

### (7.31.1.3) Total consumption unit

Select from:

metric tons

### (7.31.1.4) Inherent carbon dioxide emission factor of feedstock, metric tons CO2 per consumption unit

0.0

### (7.31.1.5) Heating value of feedstock, MWh per consumption unit

13.9

### (7.31.1.6) Heating value

Select from:

LHV

### (7.31.1.7) Comment

*Inherent carbon dioxide emission factor of feedstock is at 0, because feedstock offgas is used as combustible (therefore it is included in combustion emissions)*

## Row 5

### (7.31.1.1) Fuels used as feedstocks

Select from:

Butane

### (7.31.1.2) Total consumption

42478

### (7.31.1.3) Total consumption unit

Select from:

metric tons

### (7.31.1.4) Inherent carbon dioxide emission factor of feedstock, metric tons CO2 per consumption unit

0

### (7.31.1.5) Heating value of feedstock, MWh per consumption unit

12.58

### (7.31.1.6) Heating value

Select from:

LHV

### (7.31.1.7) Comment

*Inherent carbon dioxide emission factor of feedstock is at 0, because feedstock offgas is used as combustible (therefore it is included in combustion emissions)*

**(7.31.2) State the percentage, by mass, of primary resource from which your chemical feedstocks derive.**

## **Oil**

**(7.31.2.1) Percentage of total chemical feedstock (%)**

0

**(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year**

Select from:

No change

## **Natural Gas**

**(7.31.2.1) Percentage of total chemical feedstock (%)**

81.61

**(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year**

Select from:

Increased

## **Coal**

**(7.31.2.1) Percentage of total chemical feedstock (%)**

0

**(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year**

Select from:

No change

## Biomass

(7.31.2.1) Percentage of total chemical feedstock (%)

1.87

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:

Increased

## Waste (non-biomass)

(7.31.2.1) Percentage of total chemical feedstock (%)

10.95

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:

Decreased

## Fossil fuel (where coal, gas, oil cannot be distinguished)

(7.31.2.1) Percentage of total chemical feedstock (%)

5.64

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:

Decreased

## Unknown source or unable to disaggregate

**(7.31.2.1) Percentage of total chemical feedstock (%)**

0

**(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year**

Select from:

No change

**(7.39) Provide details on your organization's chemical products.**

**Row 1**

**(7.39.1) Output product**

Select from:

Other, please specify :Hydrogen

**(7.39.2) Production (metric tons)**

0

**(7.39.3) Capacity (metric tons)**

0

**(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)**

0

**(7.39.5) Electricity intensity (MWh per metric ton of product)**

0

**(7.39.6) Steam intensity (MWh per metric ton of product)**

0

**(7.39.7) Steam/ heat recovered (MWh per metric ton of product)**

0

**(7.39.8) Comment**

-

**(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.**

**Row 1**

**(7.45.1) Intensity figure**

1291.03

**(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)**

34933000

**(7.45.3) Metric denominator**

Select from:

unit total revenue

**(7.45.4) Metric denominator: Unit total**

27607600000

### (7.45.5) Scope 2 figure used

Select from:

Market-based

### (7.45.6) % change from previous year

10

### (7.45.7) Direction of change

Select from:

Decreased

### (7.45.8) Reasons for change

Select all that apply

Change in renewable energy consumption

Other emissions reduction activities

Change in output

### (7.45.9) Please explain

*The Group's total CO2 equivalent emissions, as compared to the restated 2020 baseline, are down in 2024,. Regarding Scope 1, the decrease mainly comes from the evolution of production volumes (themselves linked to customer demand and maintenance operations) and the project to convert a reforming unit in order to use off-gas of biogenic origin for part of the raw material supply Regarding Scope 2, the decrease comes from the significant increase in the Group's supply of electricity from renewable or nuclear sources, as well as from shutdowns of large-capacity units for maintenance operations.*

## Row 2

### (7.45.1) Intensity figure

4.3

### (7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

34933000

### (7.45.3) Metric denominator

Select from:

Other, please specify :EBITDA

### (7.45.4) Metric denominator: Unit total

8117000

### (7.45.5) Scope 2 figure used

Select from:

Market-based

### (7.45.6) % change from previous year

12

### (7.45.7) Direction of change

Select from:

Decreased

### (7.45.8) Reasons for change

Select all that apply

Change in renewable energy consumption

Other emissions reduction activities

Change in output

### (7.45.9) Please explain

*The Group's total CO2 equivalent emissions, as compared to the restated 2020 baseline, are down in 2024,. Regarding Scope 1, the decrease mainly comes from the evolution of production volumes (themselves linked to customer demand and maintenance operations) and the project to convert a reforming unit in order to use*

off-gas of biogenic origin for part of the raw material supply Regarding Scope 2, the decrease comes from the significant increase in the Group's supply of electricity from renewable or nuclear sources, as well as from shutdowns of large-capacity units for maintenance operations.

**(7.52) Provide any additional climate-related metrics relevant to your business.**

**Row 1**

**(7.52.1) Description**

Select from:

Other, please specify :HYCO Efficiency

**(7.52.2) Metric value**

3.78

**(7.52.3) Metric numerator**

*Gap to Best Historical Performance*

**(7.52.4) Metric denominator (intensity metric only)**

*Energy unit consumed*

**(7.52.5) % change from previous year**

0.62

**(7.52.6) Direction of change**

Select from:

Decreased

**(7.52.7) Please explain**

Negative change means Facilities are operating efficiently compared to the historical performance “Over 8 years” Efficiency improvement can be affected by reliability, maintenance, turnaround, number of startups and ramps ups.

## Row 2

### (7.52.1) Description

Select from:

Other, please specify :ASU Efficiency

### (7.52.2) Metric value

8.95

### (7.52.3) Metric numerator

Gap to Best Historical Performance

### (7.52.4) Metric denominator (intensity metric only)

Energy unit consumed

### (7.52.5) % change from previous year

0.68

### (7.52.6) Direction of change

Select from:

Decreased

### (7.52.7) Please explain

Negative change means Facilities are operating efficiently compared to the historical performance “Over 8 years” Efficiency improvement can be affected by reliability, maintenance, turnaround, number of startups and ramps ups.

## (7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

Absolute target

### (7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

#### Row 1

##### (7.53.1.1) Target reference number

Select from:

Abs 1

##### (7.53.1.2) Is this a science-based target?

Select from:

Yes, and this target has been approved by the Science Based Targets initiative

##### (7.53.1.3) Science Based Targets initiative official validation letter

[air-liquide-SBTi certification.pdf](#)

##### (7.53.1.4) Target ambition

Select from:

Well-below 2°C aligned

##### (7.53.1.5) Date target was set

12/31/2020

##### (7.53.1.6) Target coverage

Select from:

Organization-wide

### (7.53.1.7) Greenhouse gases covered by target

Select all that apply

- Methane (CH4)  Sulphur hexafluoride (SF6)
- Nitrous oxide (N2O)  Nitrogen trifluoride (NF3)
- Carbon dioxide (CO2)
- Perfluorocarbons (PFCs)
- Hydrofluorocarbons (HFCs)

### (7.53.1.8) Scopes

Select all that apply

- Scope 1
- Scope 2

### (7.53.1.9) Scope 2 accounting method

Select from:

- Market-based

### (7.53.1.11) End date of base year

12/30/2020

### (7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

15781000

### (7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

23783000

### (7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

**(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)**

*39564000.000*

**(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1**

*100*

**(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2**

*100*

**(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes**

*100*

**(7.53.1.54) End date of target**

*12/30/2035*

**(7.53.1.55) Targeted reduction from base year (%)**

*33*

**(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)**

*26507880.000*

**(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)**

*14868470*

**(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)**

*20064140*

### (7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

34932610.000

### (7.53.1.78) Land-related emissions covered by target

Select from:

No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

### (7.53.1.79) % of target achieved relative to base year

35.47

### (7.53.1.80) Target status in reporting year

Select from:

Underway

### (7.53.1.82) Explain target coverage and identify any exclusions

*Air Liquide initially announced its objective to reduce its absolute GHG emissions for Scope 1 and 2 by 33% by 2035 from a 2020 baseline in March 2021. Following the takeover of the Sasol Air Separation Units in South Africa on June 24, 2021 and to use the most recent year as recommended by the SBTi, Air Liquide adjusted its baseline to 2021 to integrate this significant impact on the scope of emissions in its SBTi target submission and committed to reduce absolute scope 1 and 2 GHG emissions 35% by 2035 from 2021 base year. This target includes direct emissions from its hydrogen production and cogeneration units, as well as indirect emissions related to the production of electricity and steam purchased by the Group for its activities. Emissions are restated, from 2020 and each subsequent year, to include the emissions of the assets for the full year, taking into account (upwards and downwards) changes in scope having a significant impact on CO2 emissions.*

### (7.53.1.83) Target objective

*Air Liquide recognizes the climate emergency and aims to actively participate in the implementation of the Paris Agreement, which defines a global framework aimed at limiting global warming to well below 2 °C above pre-industrial levels and pursuing efforts to limit it to 1.5 °C. As part of its Sustainable Development objectives presented in March 2021, the Group is committed to achieving carbon neutrality by 2050. Air Liquide intends to contribute to carbon neutrality by addressing the entire value chain, therefore covering direct emissions (Scope 1), indirect emissions linked to electricity and steam supply (Scope 2), as well as Scope 3 emissions, which include other reported indirect emissions. Air Liquide's trajectory towards carbon neutrality in 2050 includes two major intermediate steps in 2025 and 2035: ■ to start reducing its absolute CO2 emissions around 2025; ■ to reach a -33% decrease of its Scope 1 & 2 CO2 emissions by 2035 compared to 2020.*

### (7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

*Air Liquide launched several initiatives to ensure the achievement of its carbon reduction target: Upgrading key management processes to fully incorporate the climate objectives, mostly (i) implementation of a carbon budget within the group with an allocation to regions, and (ii) integration of the climate risk into the investment process. Scale up of voluntary renewable electricity procurement strategy with already several PPAs announced, Air Liquide progress curve is not expected to be linear and the carbon emissions are expected to be stabilized and decrease slightly before reaching their inflection point around 2025 and then an acceleration of decarbonization as key programs and projects come online. Indeed, given the highly energy intensive nature of Air Liquide business, the long term contractual commitments, the ambitious projects that are developed and sanctioned now will take a few years for execution and come online as well as the projects that are about to reach full industrial production online. On a comparable basis, 2023 scope 1 and 2 emissions have decreased by (-5%) compared to 2020 restated baseline (36,617,000 tCO<sub>2</sub> in 2023 vs 39,564,000 tCO<sub>2</sub> in 2020)*

### (7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

Yes

## Row 2

### (7.53.1.1) Target reference number

Select from:

Abs 2

### (7.53.1.2) Is this a science-based target?

Select from:

Yes, and this target has been approved by the Science Based Targets initiative

### (7.53.1.3) Science Based Targets initiative official validation letter

[air-liquide-SBTi certification.pdf](#)

### (7.53.1.4) Target ambition

Select from:

Well-below 2°C aligned

### (7.53.1.5) Date target was set

04/30/2022

### (7.53.1.6) Target coverage

Select from:

Organization-wide

### (7.53.1.7) Greenhouse gases covered by target

Select all that apply

Methane (CH4)

### (7.53.1.8) Scopes

Select all that apply

Scope 3

### (7.53.1.10) Scope 3 categories

Select all that apply

Scope 3, Category 11 – Use of sold products

### (7.53.1.11) End date of base year

12/30/2021

### (7.53.1.24) Base year Scope 3, Category 11: Use of sold products emissions covered by target (metric tons CO2e)

131000

### (7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

131000.000

### (7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

131000.000

**(7.53.1.45) Base year Scope 3, Category 11: Use of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 11: Use of sold products (metric tons CO2e)**

1.4

**(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)**

0.6

**(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes**

100

**(7.53.1.54) End date of target**

12/30/2035

**(7.53.1.55) Targeted reduction from base year (%)**

5

**(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)**

124450.000

**(7.53.1.69) Scope 3, Category 11: Use of sold products emissions in reporting year covered by target (metric tons CO2e)**

6845518

**(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)**

6845518.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

6845518.000

(7.53.1.78) Land-related emissions covered by target

Select from:

No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

-102511.73

(7.53.1.80) Target status in reporting year

Select from:

Underway

(7.53.1.82) Explain target coverage and identify any exclusions

*Air Liquide commits to reduce absolute scope 3 GHG emissions from use of fossil fuel products sold 60% by 2035 from a 2021 baseline.*

(7.53.1.83) Target objective

*Air Liquide recognizes the climate emergency and aims to actively participate in the implementation of the Paris Agreement, which defines a global framework aimed at limiting global warming to well below 2 °C above pre-industrial levels and pursuing efforts to limit it to 1.5 °C. As part of its Sustainable Development objectives presented in March 2021, the Group is committed to achieving carbon neutrality by 2050. Air Liquide intends to contribute to carbon neutrality by addressing the entire value chain, therefore covering direct emissions (Scope 1), indirect emissions linked to electricity and steam supply (Scope 2), as well as Scope 3 emissions, which include other reported indirect emissions. Air Liquide's trajectory towards carbon neutrality in 2050 includes two major intermediate steps in 2025 and 2035: ■ to start reducing its absolute CO2 emissions around 2025; ■ to reach a -33% decrease of its Scope 1 & 2 CO2 emissions by 2035 compared to 2020.*

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

*These emissions correspond to residual sales of fossil natural gas from acquired business; the objective is to convert these sales to biomethane sales as part of the Group commitment to develop new low carbon ecosystems, especially for the mobility sector.*

### (7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

Yes

### (7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

Net-zero targets

#### (7.54.3) Provide details of your net-zero target(s).

##### Row 1

#### (7.54.3.1) Target reference number

Select from:

NZ1

#### (7.54.3.2) Date target was set

01/01/2021

#### (7.54.3.3) Target Coverage

Select from:

Organization-wide

#### (7.54.3.4) Targets linked to this net zero target

Select all that apply

Abs1

#### (7.54.3.5) End date of target for achieving net zero

### (7.54.3.6) Is this a science-based target?

Select from:

- Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years

### (7.54.3.8) Scopes

Select all that apply

- Scope 1
- Scope 2
- Scope 3

### (7.54.3.9) Greenhouse gases covered by target

Select all that apply

- Methane (CH4)  Sulphur hexafluoride (SF6)
- Nitrous oxide (N2O)  Nitrogen trifluoride (NF3)
- Carbon dioxide (CO2)
- Perfluorocarbons (PFCs)
- Hydrofluorocarbons (HFCs)

### (7.54.3.10) Explain target coverage and identify any exclusions

*"Air Liquide intends to contribute to carbon neutrality by addressing its entire value chain, covering direct emissions (Scope 1), indirect emissions related to energy procurement (Scope 2), as well as the indirect emissions of Scope 3, which includes the other indirect emissions reported."*

### (7.54.3.11) Target objective

*"Air Liquide is committed to achieving carbon neutrality by 2050, thus aligning itself with the global efforts to limit global warming as set out in the Paris Agreement. The first step will be to reduce by 2035 its CO2 emissions by 33%. This reduction is well aligned with the reduction IEA Net Zero Scenario calls for for the chemical sector. In concrete terms, this means, for example, significantly increasing the use of low-carbon electricity for our activities, implementing innovative carbon capture technologies, while optimising our supply chains, and improving the efficiency of our production units. There is today no SBTi "SDA" for the chemical sector, preventing a precise assessment of whether it is a science based target, the SDA used is therefore an ""in-house"" modeling based on the IEA roadmap. "*

### (7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

Yes

### (7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

Yes, and we have already acted on this in the reporting year

### (7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

Yes, we plan to purchase and cancel carbon credits for neutralization at the end of the target

### (7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

*Air Liquide is planning to have an in depth review of the removal options and to develop its removal strategy in the near future.*

### (7.54.3.16) Describe the actions to mitigate emissions beyond your value chain

*Air Liquide mitigates emissions beyond its value chain through two main types of positive impacts: - the relative positive impact versus a current average market reference. For instance, the inherent efficiencies brought by the Over The Fence business model, or the carbon benefits resulting from the use of oxygen in blast furnace in comparison to the air-blown blast furnace route; - the absolute positive impact of a technology or a product compared to another climate scenario, that is a metric that accounts for the reduction, or avoidance, of emissions in comparison to an overall business-as-usual scenario. Typical examples are the deployment of CCUS for cement or low-carbon hydrogen mobility, where the benefits with respect to continued unabated cement production or fossil-based road fuels use shall be adequately quantified. These are benefits due to Air Liquide's products and services versus a world where such products and services would not exist. The Group also engages with suppliers to engage in GHG reduction roadmaps, and with its customers to commit to carbon neutrality by 2050. The latter is underscored by Air Liquide's ambition to have 75% of the top 50 customers committed to such targets by 2025, and 100% by 2035.*

### (7.54.3.17) Target status in reporting year

Select from:

Underway

### (7.54.3.19) Process for reviewing target

To achieve the decarbonization of its assets, the Group has set up processes to measure and control its CO2 emissions on a quarterly basis. Each geography of the Group has been allocated a yearly carbon budget and each new project is evaluated against the global trajectory of decarbonization.

**(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.**

Select from:

Yes

**(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.**

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	0	<i>Numeric input</i>
To be implemented	2	1500000
Implementation commenced	0	0
Implemented	1	370000
Not to be implemented	0	<i>Numeric input</i>

**(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.**

**Row 1**

**(7.55.2.1) Initiative category & Initiative type**

**(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)**

370000

**(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur**

Select all that apply

Scope 2 (market-based)

**(7.55.2.4) Voluntary/Mandatory**

Select from:

Voluntary

**(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)**

0

**(7.55.2.6) Investment required (unit currency – as specified in 1.2)**

60000000

**(7.55.2.7) Payback period**

Select from:

No payback

**(7.55.2.8) Estimated lifetime of the initiative**

Select from:

Ongoing

**(7.55.2.9) Comment**

*In Tianjin China, replacing the current steam supply of the ASUs by electricity will avoid the emission of 370,000 tonnes of CO2 per year. This is comparable to the equivalent electricity-related emissions of more than one million Chinese households. The two electrified Air Separation Units will produce oxygen and other air gases to supply YLC as well as other industrial customers in the Tianjin basin. They will have a total oxygen production capacity of ~4,000 tons/day.*

### **(7.55.3) What methods do you use to drive investment in emissions reduction activities?**

#### **Row 1**

##### **(7.55.3.1) Method**

Select from:

Internal finance mechanisms

##### **(7.55.3.2) Comment**

*In order to manage this trajectory at Group level, Air Liquide has, since 2021, allocated a Carbon budget to the various regions. Monitoring of the volume of CO2 emissions from new projects has been implemented and integrated into the Group's investment project selection process. This management thus ensures that all new investments are in line with the Group's carbon neutrality trajectory and in line with the shorter-term objectives, and it excludes any projects that are not in line with the trajectory.*

#### **Row 2**

##### **(7.55.3.1) Method**

Select from:

Other :Green Bonds issued

##### **(7.55.3.2) Comment**

*Air Liquide also implemented a Sustainable Financing Framework in May 2021. This framework makes it possible to support the financing and refinancing of assets and projects intended to have a clear benefit for the environment and society. It is aligned with the "Sustainability Bond Guidelines 2018", "Green Bond Principles 2018", "Social Bond Principles 2020", "Social Loan Principles 2021" and the "Green Loan Principles 2021" overseen by the ICMA (International Capital Market Association), and validated by the Sustainalytics agency. This initiative reflects a threefold ambition for the Group: ■ align its financing strategy with its sustainability objectives; ■ contribute to the development of sustainable finance; ■ diversify its investor base. This responsible and sustainable financing framework enables the Group to raise funds through bond issues, loans and any other instrument dedicated to financing sustainable projects. Moreover, as part of this "Sustainable*

*Financing Framework”, the Group completed its first green bond issue in May 2021, raising 500 million euros to finance and refinance several sustainable development projects, most notably in hydrogen, biogas and oxygen. The framework was renewed in May 2024 allowing completion of a second 500 million green bond. As part of the management of its cash surpluses, Air Liquide now favors sustainable investment vehicles, such as SRI-certified funds or funds likely to promote environmental and social characteristics.*

### Row 3

#### (7.55.3.1) Method

Select from:

Internal finance mechanisms

#### (7.55.3.2) Comment

*In December 2019, Air Liquide signed an amendment to its 2 billion euros syndicated credit facility to include a correlation mechanism between its financial expenses and three of its CSR objectives relating to carbon intensity, gender diversity, and safety. As an industrial player which champions sustainable development, this initiative showcases the Group’s desire to combine performance and responsibility. The amendment is still running in 2024.*

### Row 4

#### (7.55.3.1) Method

Select from:

Other :Allocation of carbon budget

#### (7.55.3.2) Comment

*To achieve the decarbonization of its assets, the Group has now set up processes to measure and control its CO2 emissions on a quarterly basis. Each geography of the Group has been allocated a yearly carbon budget and each new project is evaluated against the global trajectory of decarbonization, as well as quarterly monitoring by geography and business line at the Executive Committee level.*

### Row 5

#### (7.55.3.1) Method

Select from:

Dedicated budget for low-carbon product R&D

### (7.55.3.2) Comment

*Air Liquide has dedicated 309 million euros in 2024 on innovation projects, including 108 million euros on climate solutions projects.*

## Row 6

### (7.55.3.1) Method

Select from:

Internal price on carbon

### (7.55.3.2) Comment

*Air Liquide has implemented a review of investment decisions, taking climate factors – and in particular a CO2 price – into consideration, along with an analysis of the opportunities and risks associated with climate transition. For all its projects, for all geographies, and even those without a current official price for CO2, Air Liquide integrates a CO2 price sensitivity study into its investment decision process. Various values are used, including a reference cost of 50 euros per metric ton of CO2, the current local price, as well as a high value of 100 euros or more per metric ton depending on local circumstances.*

## (7.73) Are you providing product level data for your organization's goods or services?

Select from:

No, I am not providing data

## (7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

Yes

### (7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

## Row 1

### (7.74.1.1) Level of aggregation

Select from:

- Product or service

### (7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

- The EU Taxonomy for environmentally sustainable economic activities

### (7.74.1.3) Type of product(s) or service(s)

Power

### (7.74.1.4) Description of product(s) or service(s)

*Through its technologies and skills along the whole biomethane value chain, Air Liquide purifies biogas from the fermentation of organic and agricultural wastes to obtain biomethane. It is then injected into the domestic grid or liquefied for transportation, storage and distribution as a clean alternative fuel or as industrial fuel, or for the production of low-carbon hydrogen. In 2022, Air Liquide started the construction of two new production units in the United States, one of which, located in Illinois, will be the Group's largest biomethane production unit in the world, with a capacity of 380 GWh per year. In China, Air Liquide operates since 2022 its first biomethane unit in the Jiangsu Province, with a capacity of 75 GWh per year, to purify biogas from local agricultural waste and inject the resulting biomethane into local urban gas to power homes and to generate electricity locally. In Europe, Air Liquide has started its production unit in Truccazzano, Italy. 22 biomethane production units worldwide with a production capacity of 1.6 TWh per year. A production capacity increased by nearly 25% in three years.*

### (7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

- Yes

### (7.74.1.6) Methodology used to calculate avoided emissions

Select from:

- Other, please specify :Carbon 4 methodology and internal methodology

### (7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

Cradle-to-gate

#### (7.74.1.8) Functional unit used

MWh

#### (7.74.1.9) Reference product/service or baseline scenario used

*Natural gas (227 gCO<sub>2</sub>e/kWh) and 180 day on average of manure stored in the open air.*

#### (7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

Cradle-to-gate

#### (7.74.1.11) Estimated avoided emissions (metric tons CO<sub>2</sub>e per functional unit) compared to reference product/service or baseline scenario

0.182

#### (7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

*In terms of energy, the production and biogenic combustion of biomethane induce 44 gCO<sub>2</sub>e/kWh when considering the entire life cycle. The substitution of natural gas (227 gCO<sub>2</sub>e/kWh) by biomethane thus makes it possible to reduce greenhouse gas emissions by 80%. The production of biomethane on the farm is not insignificant because it changes farming habits. In particular, it makes it possible to avoid the emissions released by inputs that are usually stored in the open air (180 days on average, compared to 8 days with a methaniser). These avoided emissions in the agricultural sector are of the order of 75 gCO<sub>2</sub>e/kWh.*

#### (7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

0.013

#### (7.79) Has your organization retired any project-based carbon credits within the reporting year?

Select from:

No

## C9. Environmental performance - Water security

### (9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

No

### (9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

#### Water withdrawals – total volumes

##### (9.2.1) % of sites/facilities/operations

Select from:

100%

##### (9.2.2) Frequency of measurement

Select from:

Yearly

##### (9.2.3) Method of measurement

*An internal procedure is in place for reporting environmental data across all Group facilities. This procedure encompasses the definition of indicators to be reported and their measurement methods. Regarding the measurement method, most facilities obtain the data from a flowmeter or from invoices provided by the water supplier. In cases where these means are not available, alternative methods such as calculation, estimation based on design values, or operational factors are utilized.*

##### (9.2.4) Please explain

*At all Air Liquide production sites, water withdrawals data is currently measured and monitored. Air Liquide utilizes a global database called INTELEX, which follows an internal standard method for collecting supply, use, and discharge water data. The data is measured on an annual basis. To ensure a shared understanding of terms and definitions within the data collection process, Air Liquide conducts regular training sessions. These training sessions occur once a year, prior to the launch of the data collection campaign. Key water usage indicators are published by Air Liquide in its Universal Registration Document, which undergoes external auditing.*

## Water withdrawals – volumes by source

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Yearly

### (9.2.3) Method of measurement

*An internal procedure is in place for reporting environmental data across all Group facilities. This procedure encompasses the definition of indicators to be reported and their measurement methods. Regarding the measurement method, most facilities obtain the data from a flowmeter or from invoices provided by the water supplier. In cases where these means are not available, alternative methods such as calculation, estimation based on design values, or operational factors are utilized.*

### (9.2.4) Please explain

*At all Air Liquide production sites, water withdrawals data by source is currently measured and monitored. Air Liquide utilizes a global database called INTELEX, which follows an internal standard method for collecting supply, use, and discharge water data. The data is measured on an annual basis. To ensure a shared understanding of terms and definitions within the data collection process, Air Liquide conducts regular training sessions. These training sessions occur once a year, prior to the launch of the data collection campaign. Key water usage indicators are published by Air Liquide in its Universal Registration Document, which undergoes external auditing.*

## Water withdrawals quality

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Yearly

### (9.2.3) Method of measurement

*Measurement of water withdrawals quality is conducted either internally if a qualified laboratory is available, or by a qualified supplier.*

### (9.2.4) Please explain

*Ensuring an adequate quantity of fresh water is crucial for the uninterrupted operation of our facilities, and maintaining water quality is essential as specified in our engineering standards. Failure to meet these quality standards can lead to costly measures to ensure smooth processes. Therefore, the quality of water withdrawals is regularly monitored through water sample analyses, typically conducted several times a year. Local water experts closely follow the results of these analyses. This monitoring procedure is established for semi-open water recirculating systems, steam, and closed circuits. The data is reported at the Group level using a tool that provides an overview of water quality risks.*

## Water discharges – total volumes

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Yearly

### (9.2.3) Method of measurement

*An internal procedure is in place for reporting environmental data across all Group facilities. This procedure encompasses the definition of indicators to be reported and their measurement methods. Regarding the measurement method, most facilities obtain the data from a flowmeter or from invoices provided by the water supplier. In cases where these means are not available, alternative methods such as calculation, estimation based on design values, or operational factors are utilized.*

### (9.2.4) Please explain

*At all Air Liquide production sites, water discharged data is currently measured and monitored. Air Liquide utilizes a global database called INTELEX, which follows an internal standard method for collecting supply, use, and discharge water data. The data is measured on an annual basis. To ensure a shared understanding of terms and definitions within the data collection process, Air Liquide conducts regular training sessions. These training sessions occur once a year, prior to the launch of the data collection campaign. Key water usage indicators are published by Air Liquide in its Universal Registration Document, which undergoes external auditing.*

## **Water discharges – volumes by destination**

### **(9.2.1) % of sites/facilities/operations**

Select from:

100%

### **(9.2.2) Frequency of measurement**

Select from:

Yearly

### **(9.2.3) Method of measurement**

*An internal procedure is in place for reporting environmental data across all Group facilities. This procedure encompasses the definition of indicators to be reported and their measurement methods. Regarding the measurement method, most facilities obtain the data from a flowmeter or from invoices provided by the water supplier. In cases where these means are not available, alternative methods such as calculation, estimation based on design values, or operational factors are utilized.*

### **(9.2.4) Please explain**

*At all Air Liquide production sites, water discharged data by destination is currently measured and monitored. Air Liquide utilizes a global database called INTELEX, which follows an internal standard method for collecting supply, use, and discharge water data. The data is measured on an annual basis. To ensure a shared understanding of terms and definitions within the data collection process, Air Liquide conducts regular training sessions. These training sessions occur once a year, prior to the launch of the data collection campaign. Key water usage indicators are published by Air Liquide in its Universal Registration Document, which undergoes external auditing.*

## **Water discharges – volumes by treatment method**

### **(9.2.1) % of sites/facilities/operations**

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Yearly

### (9.2.3) Method of measurement

*An internal procedure is in place for reporting environmental data across all Group facilities. This procedure encompasses the definition of indicators to be reported and their measurement methods. Regarding the measurement method, most facilities obtain the data from a flowmeter or from invoices provided by the water supplier. In cases where these means are not available, alternative methods such as calculation, estimation based on design values, or operational factors are utilized.*

### (9.2.4) Please explain

*At all Air Liquide production sites, water discharged by treatment method is currently measured and monitored. Air Liquide utilizes a global database called INTELEX, which follows an internal standard method for collecting supply, use, and discharge water data. The data is measured on an annual basis. To ensure a shared understanding of terms and definitions within the data collection process, Air Liquide conducts regular training sessions. These training sessions occur once a year, prior to the launch of the data collection campaign. Key water usage indicators are published by Air Liquide in its Universal Registration Document, which undergoes external auditing.*

## Water discharge quality – by standard effluent parameters

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Yearly

### (9.2.3) Method of measurement

Water discharge quality is regularly measured and monitored across our operations. The measurements are conducted internally if a qualified laboratory is available, or by a qualified supplier. The standards ISO 5815-1 or -2 for BOD, ISO 15705 for COD, ISO 11923 for TSS, ISO 7890 for Nitrates, and ISO 9562 for AOX are used as references for these measurements.

#### (9.2.4) Please explain

*Air Liquide measures and monitors the water discharge quality based on standard effluent parameters at all of our production sites. Through our internal standard method, we regularly measure and monitor various parameters such as Nitrates, Adsorbable Organic Halogenated Compounds (AOX), BOD (Biological Oxygen Demand), COD (Chemical Oxygen Demand), and TSS (Total Suspended Solids). This data is collected and recorded in our global database, known as INTELEX. The data is measured on an annual basis. To ensure a shared understanding of terms and definitions within the data collection process, Air Liquide conducts regular training sessions. These training sessions occur once a year, prior to the launch of the data collection campaign. Key water usage indicators are published by Air Liquide in its Universal Registration Document, which undergoes external auditing.*

### Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

#### (9.2.1) % of sites/facilities/operations

Select from:

100%

#### (9.2.2) Frequency of measurement

Select from:

Yearly

#### (9.2.3) Method of measurement

*Water discharge quality is regularly measured and monitored across our operations. The measurements are conducted internally if a qualified laboratory is available, or by a qualified supplier. The standards ISO 5815-1 or -2 for BOD, ISO 15705 for COD, ISO 11923 for TSS, ISO 7890 for Nitrates, and ISO 9562 for AOX are used as references for these measurements.*

#### (9.2.4) Please explain

*Air Liquide measures and monitors the water discharge quality based on standard effluent parameters at all of our production sites. Through our internal standard method, we regularly measure and monitor various parameters such as Nitrates, Adsorbable Organic Halogenated Compounds (AOX), BOD (Biological Oxygen Demand), COD (Chemical Oxygen Demand), and TSS (Total Suspended Solids). This data is collected and recorded in our global database, known as INTELEX. The data is measured on an annual basis. To ensure a shared understanding of terms and definitions within the data collection process, Air Liquide conducts regular*

training sessions. These training sessions occur once a year, prior to the launch of the data collection campaign. Key water usage indicators are published by Air Liquide in its Universal Registration Document, which undergoes external auditing.

## Water discharge quality – temperature

### (9.2.1) % of sites/facilities/operations

Select from:

76-99

### (9.2.2) Frequency of measurement

Select from:

Yearly

### (9.2.3) Method of measurement

Water discharge temperature is regularly measured and monitored across our operations. The temperature is directly measured at both the inlet (withdrawn water) and the outlet (discharged water) of the cooling water systems.

### (9.2.4) Please explain

Air Liquide ensures that all of our facilities comply with local regulations, which may require the measurement and monitoring of water discharge temperature. For example, in Europe, there are specific regulations regarding water discharge temperature. At the Group level, we are currently conducting a project to deploy a new reporting tool that will enable us to gather water temperature data from every facility several times a year. The methodology involves comparing the temperature and unit efficiency from one year to another to determine any correlation between these factors.

## Water consumption – total volume

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Yearly

### (9.2.3) Method of measurement

*We determine water consumption by calculating the difference between the quantity of water withdrawn and the quantity of water discharged.*

### (9.2.4) Please explain

*At all Air Liquide production sites, water consumption data is currently calculated and monitored. Air Liquide utilizes a global database called INTELEX, which follows an internal standard method for collecting supply, use, and discharge water data. The data is measured on an annual basis. To ensure a shared understanding of terms and definitions within the data collection process, Air Liquide conducts regular training sessions. These training sessions occur once a year, prior to the launch of the data collection campaign. Key water usage indicators are published by Air Liquide in its Universal Registration Document, which undergoes external auditing.*

## Water recycled/reused

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Yearly

### (9.2.3) Method of measurement

*To determine water volumes of water recycled/reused, we mostly rely on flowmeter measurements.*

### (9.2.4) Please explain

*At all Air Liquide production sites, water consumption data is currently measured and monitored. Air Liquide utilizes a global database called INTELEX, which follows an internal standard method for collecting supply, use, and discharge water data. The data is measured on an annual basis. To ensure a shared understanding of terms and definitions within the data collection process, Air Liquide conducts regular training sessions. These training sessions occur once a year, prior to the launch of the data collection campaign. Key water usage indicators are published by Air Liquide in its Universal Registration Document, which undergoes external auditing.*

## The provision of fully-functioning, safely managed WASH services to all workers

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Yearly

### (9.2.3) Method of measurement

*We have established local procedures at all sites that align with our Group policy on hygiene, health, and environmental management.*

### (9.2.4) Please explain

*Safety is an integral part of Air Liquide's operational excellence. We are committed to efficiently reducing the exposure of our employees, customers, subcontractors, and suppliers to professional and industrial risks. To ensure hygiene, health, and environmental management, Air Liquide's Industrial Management System (IMS) implements key management and organizational procedures. Our operations standards encompass the provision of fully functioning and safely managed WASH services for all workers.*

**(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?**

### Total withdrawals

#### (9.2.2.1) Volume (megaliters/year)

886000

#### (9.2.2.2) Comparison with previous reporting year

Select from:

Lower

### (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

### (9.2.2.4) Five-year forecast

Select from:

Higher

### (9.2.2.5) Primary reason for forecast

Select from:

Mergers and acquisitions

### (9.2.2.6) Please explain

*In terms of our Group's water footprint, we expect an increase in water withdrawals and discharges over the next 5 years as our business expands. However, we are actively implementing measures, especially in water stress areas, to mitigate this increase by reducing water consumption. Our objective is to responsibly manage our water resources while promoting the sustainable growth of our operations.*

## Total discharges

### (9.2.2.1) Volume (megaliters/year)

786000

### (9.2.2.2) Comparison with previous reporting year

Select from:

Lower

### (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

#### (9.2.2.4) Five-year forecast

Select from:

Higher

#### (9.2.2.5) Primary reason for forecast

Select from:

Mergers and acquisitions

#### (9.2.2.6) Please explain

*In terms of our Group's water footprint, we expect an increase in water withdrawals and discharges over the next 5 years as our business expands. However, we are actively implementing measures, especially in water stress areas, to mitigate this increase by reducing water consumption. Our objective is to responsibly manage our water resources while promoting the sustainable growth of our operations.*

### Total consumption

#### (9.2.2.1) Volume (megaliters/year)

100000

#### (9.2.2.2) Comparison with previous reporting year

Select from:

About the same

#### (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Other, please specify :Improvement of accounting methodology

#### (9.2.2.4) Five-year forecast

Select from:

Lower

### (9.2.2.5) Primary reason for forecast

Select from:

Other, please specify :improvement of accounting methodology

### (9.2.2.6) Please explain

*The methodology in water consumption was improved in 2024. Hence, the reported consumption figure in 2024 is increased from 2023. However, in practice, the total consumption is stable in comparison with the previous year.Regarding the 5 year forecast, we are actively implementing measures, especially in water stress areas, to mitigate this increase by reducing water consumption. Our objective is to responsibly manage our water resources while promoting the sustainable growth of our operations.*

**(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.**

### (9.2.4.1) Withdrawals are from areas with water stress

Select from:

Yes

### (9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

397000

### (9.2.4.3) Comparison with previous reporting year

Select from:

Lower

#### (9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

- Increase/decrease in efficiency

#### (9.2.4.5) Five-year forecast

Select from:

- Lower

#### (9.2.4.6) Primary reason for forecast

Select from:

- Increase/decrease in efficiency

#### (9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

44.81

#### (9.2.4.8) Identification tool

Select all that apply

- WRI Aqueduct
- Other, please specify :“business as usual” climate scenario (IPCC SSP2-4.5)

#### (9.2.4.9) Please explain

*For several years, Air Liquide has been actively implementing initiatives to enhance data collection and facilitate effective water management across our production sites. Special attention is given to water-stressed areas. Given some reporting improvements implemented in the last year, the tracking of withdrawals in water stress areas has become more precise. This is why the figures reported this year are not consistent with those reported in CDP Water in 2023.*

#### (9.2.7) Provide total water withdrawal data by source.

**Fresh surface water, including rainwater, water from wetlands, rivers, and lakes**

### (9.2.7.1) Relevance

Select from:

Relevant

### (9.2.7.2) Volume (megaliters/year)

39000

### (9.2.7.3) Comparison with previous reporting year

Select from:

Lower

### (9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

### (9.2.7.5) Please explain

*This water is primarily used for our cooling circuits. The lower level, in comparison to the previous reporting year, can be attributed to typical variations in business activity across our various sites, which result in both increases and decreases in water withdrawal.*

## Brackish surface water/Seawater

### (9.2.7.1) Relevance

Select from:

Relevant

### (9.2.7.2) Volume (megaliters/year)

42000

### (9.2.7.3) Comparison with previous reporting year

Select from:

About the same

#### (9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Other, please specify :improvement of accounting methodology

#### (9.2.7.5) Please explain

*Every year, Air Liquide improves the data quality of its water reporting, bringing more accuracy to the reporting system. The actual water withdrawal from brackish surface water / seawater is stable year on year (despite the increasing figure).*

### Groundwater – renewable

#### (9.2.7.1) Relevance

Select from:

Relevant

#### (9.2.7.2) Volume (megaliters/year)

30000

#### (9.2.7.3) Comparison with previous reporting year

Select from:

About the same

#### (9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Other, please specify :No relevant change

#### (9.2.7.5) Please explain

No relevant change

## Groundwater – non-renewable

### (9.2.7.1) Relevance

Select from:

Not relevant

### (9.2.7.5) Please explain

N/A

## Produced/Entrained water

### (9.2.7.1) Relevance

Select from:

Not relevant

### (9.2.7.5) Please explain

N/A

## Third party sources

### (9.2.7.1) Relevance

Select from:

Relevant

### (9.2.7.2) Volume (megaliters/year)

776000

### (9.2.7.3) Comparison with previous reporting year

Select from:

About the same

#### (9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Other, please specify :improvement of accounting methodology

#### (9.2.7.5) Please explain

*Every year, Air Liquide improves the data quality of its water reporting, bringing more accuracy to the reporting system. The actual water withdrawal from thrid party sources is stable year on year (despite the decreasing figure).*

### (9.2.8) Provide total water discharge data by destination.

#### Fresh surface water

##### (9.2.8.1) Relevance

Select from:

Relevant

##### (9.2.8.2) Volume (megaliters/year)

43000

##### (9.2.8.3) Comparison with previous reporting year

Select from:

About the same

##### (9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Other, please specify :No relevant change

### (9.2.8.5) Please explain

*No relevant change*

## Brackish surface water/seawater

### (9.2.8.1) Relevance

Select from:

Relevant

### (9.2.8.2) Volume (megaliters/year)

46000

### (9.2.8.3) Comparison with previous reporting year

Select from:

Much higher

### (9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

### (9.2.8.5) Please explain

*This destination is relevant due to the proximity of some of Air Liquide's industrial sites to coastal areas, allowing for the discharge of water into brackish surface or seawater.*

## Groundwater

### (9.2.8.1) Relevance

Select from:

Relevant

### (9.2.8.2) Volume (megaliters/year)

339

### (9.2.8.3) Comparison with previous reporting year

Select from:

About the same

### (9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Other, please specify :No relevant change

### (9.2.8.5) Please explain

*No relevant change*

## Third-party destinations

### (9.2.8.1) Relevance

Select from:

Relevant

### (9.2.8.2) Volume (megaliters/year)

697000

### (9.2.8.3) Comparison with previous reporting year

Select from:

Much lower

#### (9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

- Increase/decrease in efficiency

#### (9.2.8.5) Please explain

*This destination is highly relevant as almost 90% of total discharges are directed to third-party destinations, such as our customers.*

#### (9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

##### Tertiary treatment

#### (9.2.9.1) Relevance of treatment level to discharge

Select from:

- Not relevant

#### (9.2.9.6) Please explain

*Water is either discharged back to its primary source without causing pollution or altering the water's physico-chemical characteristics, or it is discharged to a third party, such as our clients. Quality of water discharged always matches or exceeds the quality of water withdrawn, as such, this treatment is not relevant*

##### Secondary treatment

#### (9.2.9.1) Relevance of treatment level to discharge

Select from:

- Not relevant

#### (9.2.9.6) Please explain

*Water is either discharged back to its primary source without causing pollution or altering the water's physico-chemical characteristics, or it is discharged to a third party, such as our clients. Quality of water discharged always matches or exceeds the quality of water withdrawn, as such, this treatment is not relevant*

## Primary treatment only

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Not relevant

### (9.2.9.6) Please explain

*Water is either discharged back to its primary source without causing pollution or altering the water's physico-chemical characteristics, or it is discharged to a third party, such as our clients. Quality of water discharged always matches or exceeds the quality of water withdrawn, as such, this treatment is not relevant*

## Discharge to the natural environment without treatment

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

### (9.2.9.2) Volume (megaliters/year)

113000

### (9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

Much higher

### (9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Other, please specify :No relevant change

### (9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

11-20

### (9.2.9.6) Please explain

*Every year, Air Liquide increases the data quality of its water reporting, bringing more accuracy to the reporting system, leading to changes in the figures. This is here the reason for the higher volume*

## Discharge to a third party without treatment

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

### (9.2.9.2) Volume (megaliters/year)

753000

### (9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

Lower

### (9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

### (9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

81-90

### (9.2.9.6) Please explain

*In our operations, 90% of total water discharges are directed to third-party destinations. Air Liquide is committed to complying with all local regulations regarding water discharge treatment, as well as adhering to the Group Technical Standard on Water Treatment in Industrial Water Systems.*

## **Other**

### **(9.2.9.1) Relevance of treatment level to discharge**

*Select from:*

Not relevant

### **(9.2.9.6) Please explain**

*Not relevant*

**(9.2.10) Provide details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.**

### **(9.2.10.1) Emissions to water in the reporting year (metric tons)**

8.5

### **(9.2.10.2) Categories of substances included**

*Select all that apply*

Nitrates

### **(9.2.10.4) Please explain**

*The wastewater quality monitoring conducted at our Group facilities includes the measurement of five standard pollutants: BOD, Nitrates, COD, TSS, and AOX. The value provided here pertains specifically to Nitrates. It is important to note that the water being discharged primarily originates from cooling processes, which have minimal impact on the quality of the water being returned. Our reporting process for monitoring wastewater quality is still evolving with a new technical standard issued in 2023 for the control and monitoring of quality of the discharged water. The evolution of our reporting will be in line with this context, and the reporting of*

additional contaminants will require consideration of a transition period. This period will be necessary to ensure that the new reporting process is well established and stable.

### **(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?**

#### **Direct operations**

##### **(9.3.1) Identification of facilities in the value chain stage**

Select from:

No, we have assessed this value chain stage but did not identify any facilities with water-related dependencies, impacts, risks, and opportunities

##### **(9.3.4) Please explain**

*Air Liquide pays particular attention to water management, especially in areas of water stress. The main water management risk for Air Liquide's activities is the possible unavailability of water which could result in a slowdown or shutdown of a production unit. In our screening process, we have not identified any individual site where impacts, risks and opportunities could result in substantive effects for the Group.*

#### **Upstream value chain**

##### **(9.3.1) Identification of facilities in the value chain stage**

Select from:

No, we have not assessed this value chain stage for facilities with water-related dependencies, impacts, risks, and opportunities, but we are planning to do so in the next 2 years

##### **(9.3.4) Please explain**

*Upstream value chain has not been assessed so far by the Group.*

### **(9.5) Provide a figure for your organization's total water withdrawal efficiency.**

Revenue (currency)	Total water withdrawal efficiency	Anticipated forward trend
27600000000	31151.24	<i>We anticipate that our organization's total water withdrawal efficiency will remain unchanged in the upcoming reporting year.</i>

**(9.6) Do you calculate water intensity for your activities in the chemical sector?**

Select from:

Yes

**(9.6.1) For your top five products by production weight/volume, provide the following water intensity information associated with your activities in the chemical sector.**

**Row 1**

**(9.6.1.1) Product type**

Bulk inorganic chemicals

**(9.6.1.2) Product name**

Hydrogen

**(9.6.1.3) Water intensity value (m3/denominator)**

14

**(9.6.1.4) Numerator: water aspect**

Select from:

Other, please specify :Liter

### (9.6.1.5) Denominator

Select from:

Other, please specify :kg H2

### (9.6.1.6) Comparison with previous reporting year

Select from:

About the same

### (9.6.1.7) Please explain

*Water intensity values have been defined for our main products, however, it's important to note that actual water intensity values can vary significantly due to factors such as plant technology, cooling systems, and geographical conditions. For confidentiality reasons, we can only provide average values. Water intensity has remained consistent from the previous reporting year; this is due to the fact that the changes in business activity observed in 2024 align with the average water usage profile. We anticipate it will continue to be steady in the upcoming reporting year. Internally, these metrics serve as reference indicators for evaluating site-level performance, and to support our internal analysis of water data reporting to establish a baseline upon which we can evolve and refine our water objectives. Additionally, these metrics serve as references to support the development of water management plans for our facilities in water-stressed areas. Our strategy to reduce water intensity focuses primarily on operations in water-stressed areas to ensure that these sites implement a documented water management plan by 2025. This plan is aimed at mitigating water withdrawal and usage risks.*

## Row 2

### (9.6.1.1) Product type

Bulk inorganic chemicals

### (9.6.1.2) Product name

Oxygen (Gaseous)

### (9.6.1.3) Water intensity value (m3/denominator)

**(9.6.1.4) Numerator: water aspect**

Select from:

 Other, please specify :Liter**(9.6.1.5) Denominator**

Select from:

 m3**(9.6.1.6) Comparison with previous reporting year**

Select from:

 About the same**(9.6.1.7) Please explain**

*Water intensity values have been defined for our main products, however, it's important to note that actual water intensity values can vary significantly due to factors such as plant technology, cooling systems, and geographical conditions. For confidentiality reasons, we can only provide average values. Water intensity has remained consistent from the previous reporting year; this is due to the fact that the changes in business activity observed in 2024 align with the average water usage profile. We anticipate it will continue to be steady in the upcoming reporting year. Internally, these metrics serve as reference indicators for evaluating site-level performance, and to support our internal analysis of water data reporting to establish a baseline upon which we can evolve and refine our water objectives. Additionally, these metrics serve as references to support the development of water management plans for our facilities in water-stressed areas. Our strategy to reduce water intensity focuses primarily on operations in water-stressed areas to ensure that these sites implement a documented water management plan by 2025. This plan is aimed at mitigating water withdrawal and usage risks.*

**Row 3****(9.6.1.1) Product type**

Bulk inorganic chemicals

**(9.6.1.2) Product name**

Oxygen (Liquid)

### (9.6.1.3) Water intensity value (m3/denominator)

1

### (9.6.1.4) Numerator: water aspect

Select from:

Other, please specify :Liter

### (9.6.1.5) Denominator

Select from:

m3

### (9.6.1.6) Comparison with previous reporting year

Select from:

About the same

### (9.6.1.7) Please explain

*Water intensity values have been defined for our main products, however, it's important to note that actual water intensity values can vary significantly due to factors such as plant technology, cooling systems, and geographical conditions. For confidentiality reasons, we can only provide average values. Water intensity has remained consistent from the previous reporting year; this is due to the fact that the changes in business activity observed in 2024 align with the average water usage profile. We anticipate it will continue to be steady in the upcoming reporting year. Internally, these metrics serve as reference indicators for evaluating site-level performance, and to support our internal analysis of water data reporting to establish a baseline upon which we can evolve and refine our water objectives. Additionally, these metrics serve as references to support the development of water management plans for our facilities in water-stressed areas. Our strategy to reduce water intensity focuses primarily on operations in water-stressed areas to ensure that these sites implement a documented water management plan by 2025. This plan is aimed at mitigating water withdrawal and usage risks.*

## Row 4

### (9.6.1.1) Product type

### (9.6.1.2) Product name

Argon

### (9.6.1.3) Water intensity value (m3/denominator)

1

### (9.6.1.4) Numerator: water aspect

Select from:

Other, please specify :Liter

### (9.6.1.5) Denominator

Select from:

m3

### (9.6.1.6) Comparison with previous reporting year

Select from:

About the same

### (9.6.1.7) Please explain

*Water intensity values have been defined for our main products, however, it's important to note that actual water intensity values can vary significantly due to factors such as plant technology, cooling systems, and geographical conditions. For confidentiality reasons, we can only provide average values. Water intensity has remained consistent from the previous reporting year; this is due to the fact that the changes in business activity observed in 2024 align with the average water usage profile. We anticipate it will continue to be steady in the upcoming reporting year. Internally, these metrics serve as reference indicators for evaluating site-level performance, and to support our internal analysis of water data reporting to establish a baseline upon which we can evolve and refine our water objectives. Additionally, these metrics serve as references to support the development of water management plans for our facilities in water-stressed areas. Our strategy to reduce water intensity focuses primarily on operations in water-stressed areas to ensure that these sites implement a documented water management plan by 2025. This plan is aimed at mitigating water withdrawal and usage risks.*

## Row 5

### (9.6.1.1) Product type

Bulk inorganic chemicals

### (9.6.1.2) Product name

Nitrogen

### (9.6.1.3) Water intensity value (m3/denominator)

1

### (9.6.1.4) Numerator: water aspect

Select from:

Other, please specify :Liter

### (9.6.1.5) Denominator

Select from:

m3

### (9.6.1.6) Comparison with previous reporting year

Select from:

About the same

### (9.6.1.7) Please explain

*Water intensity values have been defined for our main products, however, it's important to note that actual water intensity values can vary significantly due to factors such as plant technology, cooling systems, and geographical conditions. For confidentiality reasons, we can only provide average values. Water intensity has remained consistent from the previous reporting year; this is due to the fact that the changes in business activity observed in 2023 align with the average water usage profile. We anticipate it will continue to be steady in the upcoming reporting year. Internally, these metrics serve as references indicators for evaluating site-level*

performance, and to support our internal analysis of water data reporting to establish a baseline upon which we can evolve and refine our water objectives. Additionally, these metrics serve as references to support the development of water management plans for our facilities in water-stressed areas. Our strategy to reduce water intensity focuses primarily on operations in water-stressed areas to ensure that these sites implement a documented water management plan by 2025. This plan is aimed at mitigating water withdrawal and usage risks.

### **(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?**

<b>Products contain hazardous substances</b>
Select from: <input checked="" type="checkbox"/> Yes

#### **(9.13.1) What percentage of your company's revenue is associated with products containing substances classified as hazardous by a regulatory authority?**

##### **Row 1**

##### **(9.13.1.1) Regulatory classification of hazardous substances**

Select from: <input checked="" type="checkbox"/> Annex XVII of EU REACH Regulation
---

##### **(9.13.1.2) % of revenue associated with products containing substances in this list**

Select from: <input checked="" type="checkbox"/> Less than 10%
---

##### **(9.13.1.3) Please explain**

*Air Liquide serves as the lead registrant for various substances, particularly specialty gases used in the Electronics business such as NF<sub>3</sub>, CF<sub>4</sub>, C<sub>4</sub>F<sub>8</sub>, and SiF<sub>4</sub>. The company is also an ordinary registrant for other substances including carbon monoxide, acetylene, methanol, lime, and nitrous oxide. Each subsidiary ensures*

compliance with the relevant regulations for these substances. Additionally, Seppic, a subsidiary specializing in health and beauty ingredients, complies with REACH regulations for certain substances. Seppic is proactive in meeting European REACH requirements and also adheres to similar regulations outside of Europe. In 2024, sales subject to REACH registration accounted for less than 1% of the Group's total revenue.

## **(9.14) Do you classify any of your current products and/or services as low water impact?**

### **(9.14.1) Products and/or services classified as low water impact**

Select from:

No, but we plan to address this within the next two years

### **(9.14.3) Primary reason for not classifying any of your current products and/or services as low water impact**

Select from:

Important but not an immediate business priority

### **(9.14.4) Please explain**

*The Group assesses the risks of water impact in its operations and on projects, and pays attention to water management, especially in areas of water stress. In particular these risks are thoroughly assessed when developing and executing projects, and they are taken into consideration for the decisions related to the engineering solutions that are adopted in our plants, which eventually result in water efficient operations. These considerations on the importance of the water impact currently apply at production plant level, and in the future will support the classification of water impact at product level. In 2024/25, an initiative led by the Group R&D, aims at evaluating the internal cost of water for the facilities located in a high water stress areas. This initiative will enable us to develop a Group methodology of internal water cost and evaluate the investments necessary to reduce this cost by reducing the water dependency.*

## **(9.15) Do you have any water-related targets?**

Select from:

Yes

**(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.**

## **Water pollution**

### **(9.15.1.1) Target set in this category**

Select from:

Yes

## **Water withdrawals**

### **(9.15.1.1) Target set in this category**

Select from:

Yes

## **Water, Sanitation, and Hygiene (WASH) services**

### **(9.15.1.1) Target set in this category**

Select from:

No, but we plan to within the next two years

### **(9.15.1.2) Please explain**

*Air Liquide has always granted employees full access to clean water and sanitation in its directly operated sites, in accordance with applicable regulations and internal standards. To strengthen its monitoring process of this coverage, Air Liquide is planning to deploy an internal verification.*

## **Other**

### **(9.15.1.1) Target set in this category**

Select from:

Yes

**(9.15.2) Provide details of your water-related targets and the progress made.**

**Row 1**

**(9.15.2.1) Target reference number**

Select from:

Target 1

**(9.15.2.2) Target coverage**

Select from:

Organization-wide (direct operations only)

**(9.15.2.3) Category of target & Quantitative metric**

Other

**(9.15.2.4) Date target was set**

12/31/2021

**(9.15.2.5) End date of base year**

12/29/2021

**(9.15.2.6) Base year figure**

0

**(9.15.2.7) End date of target year**

**(9.15.2.8) Target year figure**

100

**(9.15.2.9) Reporting year figure**

100

**(9.15.2.10) Target status in reporting year**

Select from:

Achieved

**(9.15.2.11) % of target achieved relative to base year**

100

**(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target**

Select all that apply

Other, please specify :Group technical standard for water quality management

**(9.15.2.13) Explain target coverage and identify any exclusions**

*The target is to cover with a Group Technical Standard all the facilities discharging water.*

**(9.15.2.15) Actions which contributed most to achieving or maintaining this target**

*The target, is meant to be the standard minimum requirements for all facilities to manage with the best practices the quality of discharged water, It sets forth comprehensive minimum standards applicable to all operational facilities, meticulously designed to ensure the discharge of water of the highest possible quality, compliant to the most stringent local regulations. This objective is achieved through the rigorous implementation of best management practices, encompassing advanced treatment methodologies, vigilant monitoring protocols, and proactive risk mitigation strategies. The ultimate aim is to safeguard environmental ecosystems, comply with stringent regulatory requirements, and uphold the company's commitment to sustainable operations and corporate social responsibility.*

**(9.15.2.16) Further details of target**

The target, is meant to be the standard minimum requirements for all facilities to manage with the best practices the quality of discharged water.

## Row 2

### (9.15.2.1) Target reference number

Select from:

Target 2

### (9.15.2.2) Target coverage

Select from:

Organization-wide (direct operations only)

### (9.15.2.3) Category of target & Quantitative metric

Other

### (9.15.2.4) Date target was set

12/31/2021

### (9.15.2.5) End date of base year

12/29/2021

### (9.15.2.6) Base year figure

0

### (9.15.2.7) End date of target year

12/31/2025

### (9.15.2.8) Target year figure

**(9.15.2.9) Reporting year figure**

45

**(9.15.2.10) Target status in reporting year***Select from:* Underway**(9.15.2.11) % of target achieved relative to base year**

45

**(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target***Select all that apply* Sustainable Development Goal 6**(9.15.2.13) Explain target coverage and identify any exclusions**

*The target is set for the priority plants, withdrawing more 50,000 m3/year of water in a high stress area. 100% of the 75 identified sites must have completed this plan by 2025.*

**(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year**

*The plan is now in the implementation phase, with a single point of contact for each zone and facility. The streamlined approach enables to document the assessment and identify the valuable actions.*

**(9.15.2.16) Further details of target**

*The target is meant to ensure more efficient management of water consumption and withdrawals in the areas identified as priority by Air Liquide (e.g., sites identified as located in areas of water stress, following the WRI analysis performed by the Group). More information can be found at pp. 319-323 of Air Liquide's Universal Registration Document 2024.*

## C11. Environmental performance - Biodiversity

**(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?**

### (11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

*Select from:*

Yes, we are taking actions to progress our biodiversity-related commitments

### (11.2.2) Type of action taken to progress biodiversity- related commitments

*Select all that apply*

Land/water protection

Species management

Education & awareness

Law & policy

**(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?**

Does your organization use indicators to monitor biodiversity performance?

*Select from:*

No, we do not use indicators, but plan to within the next two years

**(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?**

**Legally protected areas**

**(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity**

*Select from:*

Data not available

**(11.4.2) Comment**

N/A

**UNESCO World Heritage sites**

**(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity**

*Select from:*

Data not available

**(11.4.2) Comment**

N/A

**UNESCO Man and the Biosphere Reserves**

**(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity**

*Select from:*

Data not available

## (11.4.2) Comment

N/A

## Ramsar sites

### (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

Data not available

## (11.4.2) Comment

N/A

## Key Biodiversity Areas

### (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

Yes (partial assessment)

## (11.4.2) Comment

*Air Liquide mapped in 2021 all of its sites to identify those located near protected areas according to the IUCN's Key Biodiversity Areas (KBA) database. This review, found that 13% of Air Liquide sites in 2021 were located within a 50-km radius of at least nine KBAs (mainly in Europe due to the large number of KBAs recognized by regulations) and for which heightened attention must be paid in regard to any pressure that may be put on biodiversity. It is to be noted that at this time, a 50km radius had been considered for the proximity of sites with respect to Key Biodiversity Areas, while for the type of industry of Air Liquide, a 10km radius is now recognized by IBAT as being conservative Air Liquide will renew this mapping on a regular basis.*

## Other areas important for biodiversity

**(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity**

Select from:

Data not available

**(11.4.2) Comment**

N/A

**(11.4.1) Provide details of your organization's activities in the reporting year located in or near to areas important for biodiversity.**

**Row 1**

**(11.4.1.2) Types of area important for biodiversity**

Select all that apply

Key Biodiversity Areas

**(11.4.1.4) Country/area**

Select from:

France

**(11.4.1.5) Name of the area important for biodiversity**

Natura 2000

**(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area**

*The organization evaluates for each new project its impact on biodiversity and evaluate the actions through the methodology "Avoid, Reduce, Compensate".*

## C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

Other environmental information included in your CDP response is verified and/or assured by a third party

Select from:

Yes

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

### Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

(13.1.1.3) Verification/assurance standard

#### (13.1.1.4) Further details of the third-party verification/assurance process

*Air Liquide's environmental Key Performance Indicators for the reporting period 01.01.2024 - 31.12.2024 were audited by PricewaterhouseCoopers and KPMG. This audit was carried out between October 2024 and February 2025 and took a total of 20 weeks. The work carried out by PricewaterhouseCoopers and KPMG, based on their professional judgment, is sufficient to provide a basis for their limited assurance conclusion: ■ compliance with the sustainability reporting standards adopted pursuant to Article 29 ter of Directive (EU) 2013/34 of the European Parliament and of the Council of 14 December 2022 (hereinafter ESRS for European Sustainability Reporting Standards) of the process implemented by L'Air Liquide to determine the information reported, and compliance with the requirement to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code; ■ compliance of the sustainability information included in the Sustainability Statement of the Group Management Report with the requirements of Article L. 233-28-4 of the French Commercial Code, including ESRS; and ■ compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852. This engagement is carried out in compliance with the ethical rules, including independence, and quality control rules prescribed by the French Commercial Code. It is also governed by the H2A guidelines on "Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852".*

#### (13.1.1.5) Attach verification/assurance evidence/report (optional)

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### Row 2

#### (13.1.1.1) Environmental issue for which data has been verified and/or assured

*Select all that apply*

Climate change

#### (13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

#### (13.1.1.3) Verification/assurance standard

General standards

#### (13.1.1.4) Further details of the third-party verification/assurance process

*Air Liquide's environmental Key Performance Indicators for the reporting period 01.01.2024 - 31.12.2024 were audited by PricewaterhouseCoopers and KPMG. This audit was carried out between October 2024 and February 2025 and took a total of 20 weeks. The work carried out by PricewaterhouseCoopers and KPMG, based on their professional judgment, is sufficient to provide a basis for their limited assurance conclusion: ■ compliance with the sustainability reporting standards adopted pursuant to Article 29 ter of Directive (EU) 2013/34 of the European Parliament and of the Council of 14 December 2022 (hereinafter ESRS for European Sustainability Reporting Standards) of the process implemented by L'Air Liquide to determine the information reported, and compliance with the requirement to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code; ■ compliance of the sustainability information included in the Sustainability Statement of the Group Management Report with the requirements of Article L. 233-28-4 of the French Commercial Code, including ESRS; and ■ compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852. This engagement is carried out in compliance with the ethical rules, including independence, and quality control rules prescribed by the French Commercial Code. It is also governed by the H2A guidelines on "Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852".*

#### (13.1.1.5) Attach verification/assurance evidence/report (optional)

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### Row 3

#### (13.1.1.1) Environmental issue for which data has been verified and/or assured

*Select all that apply*

Climate change

#### (13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

#### (13.1.1.3) Verification/assurance standard

General standards

#### (13.1.1.4) Further details of the third-party verification/assurance process

*Air Liquide's environmental Key Performance Indicators for the reporting period 01.01.2024 - 31.12.2024 were audited by PricewaterhouseCoopers and KPMG. This audit was carried out between October 2024 and February 2025 and took a total of 20 weeks. The work carried out by PricewaterhouseCoopers and KPMG, based on their professional judgment, is sufficient to provide a basis for their limited assurance conclusion: ■ compliance with the sustainability reporting standards adopted pursuant to Article 29 ter of Directive (EU) 2013/34 of the European Parliament and of the Council of 14 December 2022 (hereinafter ESRS for European Sustainability Reporting Standards) of the process implemented by L'Air Liquide to determine the information reported, and compliance with the requirement to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code; ■ compliance of the sustainability information included in the Sustainability Statement of the Group Management Report with the requirements of Article L. 233-28-4 of the French Commercial Code, including ESRS; and ■ compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852. This engagement is carried out in compliance with the ethical rules, including independence, and quality control rules prescribed by the French Commercial Code. It is also governed by the H2A guidelines on "Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852".*

### **(13.1.1.5) Attach verification/assurance evidence/report (optional)**

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## **Row 4**

### **(13.1.1.1) Environmental issue for which data has been verified and/or assured**

*Select all that apply*

Climate change

### **(13.1.1.2) Disclosure module and data verified and/or assured**

Environmental performance – Climate change

### **(13.1.1.3) Verification/assurance standard**

General standards

### **(13.1.1.4) Further details of the third-party verification/assurance process**

*Air Liquide's environmental Key Performance Indicators for the reporting period 01.01.2024 - 31.12.2024 were audited by PricewaterhouseCoopers and KPMG. This audit was carried out between October 2024 and February 2025 and took a total of 20 weeks. The work carried out by PricewaterhouseCoopers and KPMG, based on their professional judgment, is sufficient to provide a basis for their limited assurance conclusion: ■ compliance with the sustainability reporting standards adopted*

*pursuant to Article 29 ter of Directive (EU) 2013/34 of the European Parliament and of the Council of 14 December 2022 (hereinafter ESRS for European Sustainability Reporting Standards) of the process implemented by L’Air Liquide to determine the information reported, and compliance with the requirement to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code; ■ compliance of the sustainability information included in the Sustainability Statement of the Group Management Report with the requirements of Article L. 233-28-4 of the French Commercial Code, including ESRS; and ■ compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852. This engagement is carried out in compliance with the ethical rules, including independence, and quality control rules prescribed by the French Commercial Code. It is also governed by the H2A guidelines on “Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852”.*

### **(13.1.1.5) Attach verification/assurance evidence/report (optional)**

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## **Row 5**

### **(13.1.1.1) Environmental issue for which data has been verified and/or assured**

*Select all that apply*

Water

### **(13.1.1.2) Disclosure module and data verified and/or assured**

Environmental performance – Water security

### **(13.1.1.3) Verification/assurance standard**

General standards

### **(13.1.1.4) Further details of the third-party verification/assurance process**

*Air Liquide’s environmental Key Performance Indicators for the reporting period 01.01.2024 - 31.12.2024 were audited by PricewaterhouseCoopers and KPMG. This audit was carried out between October 2024 and February 2025 and took a total of 20 weeks. The work carried out by PricewaterhouseCoopers and KPMG, based on their professional judgment, is sufficient to provide a basis for their limited assurance conclusion: ■ compliance with the sustainability reporting standards adopted pursuant to Article 29 ter of Directive (EU) 2013/34 of the European Parliament and of the Council of 14 December 2022 (hereinafter ESRS for European Sustainability Reporting Standards) of the process implemented by L’Air Liquide to determine the information reported, and compliance with the requirement to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code; ■ compliance of the sustainability*

information included in the Sustainability Statement of the Group Management Report with the requirements of Article L. 233-28-4 of the French Commercial Code, including ESRS; and ■ compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852. This engagement is carried out in compliance with the ethical rules, including independence, and quality control rules prescribed by the French Commercial Code. It is also governed by the H2A guidelines on “Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852”.

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

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## Row 6

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

*Select all that apply*

Water

### (13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

### (13.1.1.3) Verification/assurance standard

General standards

### (13.1.1.4) Further details of the third-party verification/assurance process

*Air Liquide’s environmental Key Performance Indicators for the reporting period 01.01.2024 - 31.12.2024 were audited by PricewaterhouseCoopers and KPMG. This audit was carried out between October 2024 and February 2025 and took a total of 20 weeks. The work carried out by PricewaterhouseCoopers and KPMG, based on their professional judgment, is sufficient to provide a basis for their limited assurance conclusion: ■ compliance with the sustainability reporting standards adopted pursuant to Article 29 ter of Directive (EU) 2013/34 of the European Parliament and of the Council of 14 December 2022 (hereinafter ESRS for European Sustainability Reporting Standards) of the process implemented by L’Air Liquide to determine the information reported, and compliance with the requirement to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code; ■ compliance of the sustainability information included in the Sustainability Statement of the Group Management Report with the requirements of Article L. 233-28-4 of the French Commercial Code, including ESRS; and ■ compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852. This engagement is carried out in compliance*

with the ethical rules, including independence, and quality control rules prescribed by the French Commercial Code. It is also governed by the H2A guidelines on “Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852”.

### **(13.1.1.5) Attach verification/assurance evidence/report (optional)**

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## **Row 7**

### **(13.1.1.1) Environmental issue for which data has been verified and/or assured**

Select all that apply

Climate change

### **(13.1.1.2) Disclosure module and data verified and/or assured**

Environmental performance – Climate change

### **(13.1.1.3) Verification/assurance standard**

General standards

### **(13.1.1.4) Further details of the third-party verification/assurance process**

*Air Liquide’s environmental Key Performance Indicators for the reporting period 01.01.2024 - 31.12.2024 were audited by PricewaterhouseCoopers and KPMG. This audit was carried out between October 2024 and February 2025 and took a total of 20 weeks. The work carried out by PricewaterhouseCoopers and KPMG, based on their professional judgment, is sufficient to provide a basis for their limited assurance conclusion: ■ compliance with the sustainability reporting standards adopted pursuant to Article 29 ter of Directive (EU) 2013/34 of the European Parliament and of the Council of 14 December 2022 (hereinafter ESRS for European Sustainability Reporting Standards) of the process implemented by L’Air Liquide to determine the information reported, and compliance with the requirement to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code; ■ compliance of the sustainability information included in the Sustainability Statement of the Group Management Report with the requirements of Article L. 233-28-4 of the French Commercial Code, including ESRS; and ■ compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852. This engagement is carried out in compliance with the ethical rules, including independence, and quality control rules prescribed by the French Commercial Code. It is also governed by the H2A guidelines on “Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852”.*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

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## Row 8

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

*Select all that apply*

Climate change

### (13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

### (13.1.1.3) Verification/assurance standard

General standards

### (13.1.1.4) Further details of the third-party verification/assurance process

*Air Liquide's environmental Key Performance Indicators for the reporting period 01.01.2024 - 31.12.2024 were audited by PricewaterhouseCoopers and KPMG. This audit was carried out between October 2024 and February 2025 and took a total of 20 weeks. The work carried out by PricewaterhouseCoopers and KPMG, based on their professional judgment, is sufficient to provide a basis for their limited assurance conclusion: ■ compliance with the sustainability reporting standards adopted pursuant to Article 29 ter of Directive (EU) 2013/34 of the European Parliament and of the Council of 14 December 2022 (hereinafter ESRS for European Sustainability Reporting Standards) of the process implemented by L'Air Liquide to determine the information reported, and compliance with the requirement to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code; ■ compliance of the sustainability information included in the Sustainability Statement of the Group Management Report with the requirements of Article L. 233-28-4 of the French Commercial Code, including ESRS; and ■ compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852. This engagement is carried out in compliance with the ethical rules, including independence, and quality control rules prescribed by the French Commercial Code. It is also governed by the H2A guidelines on "Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852".*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

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## Row 9

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

Climate change

### (13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

### (13.1.1.3) Verification/assurance standard

General standards

### (13.1.1.4) Further details of the third-party verification/assurance process

*Air Liquide's environmental Key Performance Indicators for the reporting period 01.01.2024 - 31.12.2024 were audited by PricewaterhouseCoopers and KPMG. This audit was carried out between October 2024 and February 2025 and took a total of 20 weeks. The work carried out by PricewaterhouseCoopers and KPMG, based on their professional judgment, is sufficient to provide a basis for their limited assurance conclusion: ■ compliance with the sustainability reporting standards adopted pursuant to Article 29 ter of Directive (EU) 2013/34 of the European Parliament and of the Council of 14 December 2022 (hereinafter ESRS for European Sustainability Reporting Standards) of the process implemented by L'Air Liquide to determine the information reported, and compliance with the requirement to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code; ■ compliance of the sustainability information included in the Sustainability Statement of the Group Management Report with the requirements of Article L. 233-28-4 of the French Commercial Code, including ESRS; and ■ compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852. This engagement is carried out in compliance with the ethical rules, including independence, and quality control rules prescribed by the French Commercial Code. It is also governed by the H2A guidelines on "Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852".*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

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## Row 10

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

Water

### (13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

### (13.1.1.3) Verification/assurance standard

General standards

### (13.1.1.4) Further details of the third-party verification/assurance process

*Air Liquide's environmental Key Performance Indicators for the reporting period 01.01.2024 - 31.12.2024 were audited by PricewaterhouseCoopers and KPMG. This audit was carried out between October 2024 and February 2025 and took a total of 20 weeks. The work carried out by PricewaterhouseCoopers and KPMG, based on their professional judgment, is sufficient to provide a basis for their limited assurance conclusion: ■ compliance with the sustainability reporting standards adopted pursuant to Article 29 ter of Directive (EU) 2013/34 of the European Parliament and of the Council of 14 December 2022 (hereinafter ESRS for European Sustainability Reporting Standards) of the process implemented by L'Air Liquide to determine the information reported, and compliance with the requirement to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code; ■ compliance of the sustainability information included in the Sustainability Statement of the Group Management Report with the requirements of Article L. 233-28-4 of the French Commercial Code, including ESRS; and ■ compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852. This engagement is carried out in compliance with the ethical rules, including independence, and quality control rules prescribed by the French Commercial Code. It is also governed by the H2A guidelines on "Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852".*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

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## Row 11

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

Climate change

### (13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

### (13.1.1.3) Verification/assurance standard

General standards

### (13.1.1.4) Further details of the third-party verification/assurance process

*Air Liquide's environmental Key Performance Indicators for the reporting period 01.01.2024 - 31.12.2024 were audited by PricewaterhouseCoopers and KPMG. This audit was carried out between October 2024 and February 2025 and took a total of 20 weeks. The work carried out by PricewaterhouseCoopers and KPMG, based on their professional judgment, is sufficient to provide a basis for their limited assurance conclusion: ■ compliance with the sustainability reporting standards adopted pursuant to Article 29 ter of Directive (EU) 2013/34 of the European Parliament and of the Council of 14 December 2022 (hereinafter ESRS for European Sustainability Reporting Standards) of the process implemented by L'Air Liquide to determine the information reported, and compliance with the requirement to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code; ■ compliance of the sustainability information included in the Sustainability Statement of the Group Management Report with the requirements of Article L. 233-28-4 of the French Commercial Code, including ESRS; and ■ compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852. This engagement is carried out in compliance with the ethical rules, including independence, and quality control rules prescribed by the French Commercial Code. It is also governed by the H2A guidelines on "Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852".*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

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## Row 12

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

Climate change

### (13.1.1.2) Disclosure module and data verified and/or assured

### **(13.1.1.3) Verification/assurance standard**

General standards

### **(13.1.1.4) Further details of the third-party verification/assurance process**

*Air Liquide's environmental Key Performance Indicators for the reporting period 01.01.2024 - 31.12.2024 were audited by PricewaterhouseCoopers and KPMG. This audit was carried out between October 2024 and February 2025 and took a total of 20 weeks. The work carried out by PricewaterhouseCoopers and KPMG, based on their professional judgment, is sufficient to provide a basis for their limited assurance conclusion: ■ compliance with the sustainability reporting standards adopted pursuant to Article 29 ter of Directive (EU) 2013/34 of the European Parliament and of the Council of 14 December 2022 (hereinafter ESRS for European Sustainability Reporting Standards) of the process implemented by L'Air Liquide to determine the information reported, and compliance with the requirement to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code; ■ compliance of the sustainability information included in the Sustainability Statement of the Group Management Report with the requirements of Article L. 233-28-4 of the French Commercial Code, including ESRS; and ■ compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852. This engagement is carried out in compliance with the ethical rules, including independence, and quality control rules prescribed by the French Commercial Code. It is also governed by the H2A guidelines on "Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852".*

### **(13.1.1.5) Attach verification/assurance evidence/report (optional)**

*Air Liquide URD 2024, pages 369 - 371.pdf*

**(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.**

Additional information

N/A

**(13.3) Provide the following information for the person that has signed off (approved) your CDP response.**

**(13.3.1) Job title**

*Vice President*

**(13.3.2) Corresponding job category**

*Select from:*

Chief Sustainability Officer (CSO)

**(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.**

*Select from:*

No

