AIRBUS ESOP 2026

COUNTRY SUPPLEMENT

BELGIUM

You have been invited to invest in shares of Airbus SE in the context of the 2026 Airbus Employee Share Ownership Plan ("**ESOP 2026**" or the "**Offer**").

This document contains the local offering information and a summary of principal tax consequences relating to your investment in the ESOP 2026.

Local offering information

This document is provided to you in addition to the Plan Rules. The Plan Rules and the "Local Offering Information" section of this Country Supplement contain the terms and conditions applicable to your investment in the Offer. You are also encouraged to carefully review information provided on the dedicated Internet Airbus ESOP website www.esop.airbus.com prior to validating your purchase order.

Neither your employer nor Airbus can give you investment advice nor any guarantee as to the future price of Airbus shares which can go up and down. You are encouraged to consult Airbus Universal Registration Document (annual report) which contains important information on its activities, strategy, financial results and certain risks associated with its business and investment in Airbus shares.

If you do not understand the contents of the documents made available to you in the context of the Offer or have any doubts, you should speak to an independent financial adviser.

Securities law warning

The ESOP 2026 is addressed to Airbus group employees only. This Offer constitutes a private investment and is not subject to registration with or approval by a local authority. It is made in reliance on the exemption from publishing a prospectus provided for in Article 1 para 4 lit. i) of the EU Prospectus Regulation 2017/1129.

Airbus makes available via the Internet Airbus ESOP website the information document in the meaning of Article 1 para 4 lit. i) of the EU Prospectus Regulation 2017/1129.

Eligibility

The ESOP 2026 is proposed to you because you are an employee of Airbus group.

In order to be eligible to the Offer in your country, you must meet the following conditions:

- Have an employment contract with an Airbus group entity in which Airbus holds more than 50% of share capital, and
- Having been employed by an Airbus group entity on December 31, 2025 and remain in employment through the date of delivery of purchased shares on April 2, 2026.

There is no obligation to participate in the Offer and your decision to participate or not will not have any impact on your employment with Airbus group.

Process of payment of the purchase price in your country

Payment of the purchase price for your selected Package is made by deduction from your net salary. Your employer will make the advance to Airbus SE for the total amount corresponding to your purchase price and this amount will be then reimbursed by you to your employer through payroll deductions.

If you select Packages 1 to 7, you have the choice for paying the investment amount:

- Option 1: in 3 deductions of equal amount
- Option 2: in deductions corresponding to the total available amount of your monthly salary, over a maximum of 3 months.

If you select Packages 8 or 9, only Option 2 is available.

When choosing the amount you want to invest, you must take into account the payment terms available according to the Packages and the available amount of your salary, it being understood that the repayment period cannot be longer than 3 months.

By choosing Option 2, you ask to deduct from your salary the maximum amount available after mandatory deductions (such as social security contributions and taxes), until the purchase price is paid in full, over a maximum period of 3 months. This choice may imply a significant reduction in the amount of salary that will actually be paid-out to you during this period. Make sure you have personal funds for your day-to-day expenses and recurring withdrawals and fund your bank account accordingly.

An illustration of the operation of the two mechanisms is attached in the Appendix.

Please note that deductions from salary are subject to limitations. In particular, deduction for a particular month must not exceed 20% of your total net remuneration (monthly gross salary, thirteenth month, bonus etc.) due at the moment of the payment. Please consider this limitation when you decide upon the Package that you are purchasing and the Option that you select for the payment.

If you cease employment with your Airbus employer before full repayment of your ESOP debt, the outstanding balance will become immediately due. Consequently, Airbus or your former employing entity may take all appropriate actions to recover the purchase price of the Package, including deduction of the outstanding amount from your last pay. Please read the Plan Rules for procedures that Airbus may apply in case of default of payment.

We draw your attention to the Plan rules provisions applicable in cases where the payment option you selected is not appropriate for payment of your investment amount in timely manner. Please note that payment issues arising during the reimbursement period may lead to restrictions on future investment possibilities in ESOP.

Custody of your Shares

Shares acquired in the ESOP 2026 will be delivered in your individual securities account maintained by Société Générale Securities Services.

Société Générale Securities Services will manage your share account and execute your sale requests after the end of the mandatory holding period.

Dividends, if any are voted by Airbus Annual General Shareholders Meeting, may be paid to you on the bank account indicated to Société Générale Securities Services or, may be transferred to you through your employer.

By exception to the Plan Rules, in case of your death, no resale of shares acquired in the ESOP 2026 is possible until the second anniversary of the delivery of shares. After the second anniversary of your subscription to the ESOP, your shares will remain unavailable for sale for another year but an early exit will be possible in case of death. This stricter lock-up during the first two years of investment allows you to benefit from a discount of 16.67% on benefits taxable under the ESOP at the time of acquisition.

Labor Law disclaimer

This Offer is made to you by the Dutch issuer Airbus SE and not by your local employer. The Offer is provided on a discretionary and voluntary basis. The Offer does not form part of your employment agreement and does not amend or supplement such agreement. This Offer does not constitute a right granted and participation in this Offer in no way confers any right to participate in similar transactions. There is no obligation for Airbus to launch new offerings in subsequent years.

Gains or benefits that you may receive or be eligible for under the Offer will not be taken into consideration to determine the amount of any future compensation, payments or other entitlements that may be due to you (including in cases of termination of employment).

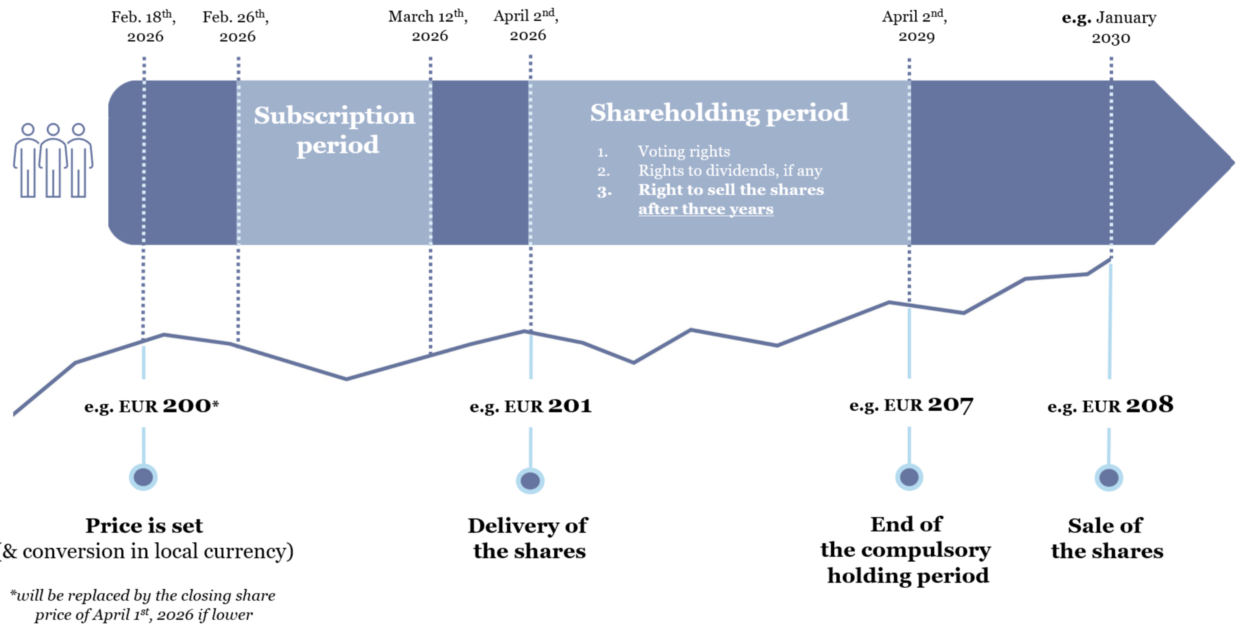
Tax information

This summary sets forth general principles that are expected to apply to employees who participate to the Offer and are and remain during the whole period of their investment tax resident of Belgium.

This summary is given for informational purposes only and should not be relied upon as being either complete or conclusive. The tax treatment that applies to you may differ from the regime described below depending on your personal situation, and in particular in the case of international mobility. For definitive advice, employees should consult their own tax advisors.

The tax consequences set out below are described in accordance with the tax laws and practices which are applicable in ***January 2026****. Please keep in mind that the rules may change and affect the personal income tax and/or social security treatment described below.*

Illustration



This scheme is an illustration only and is <u>not</u> intended to predict the market value of the Airbus Share in the future.

IMPORTANT

Share price evolution on the stock market is unpredictable. When making your decision please remember that the price of Airbus shares can go up or down. There is a possibility that you will not recover your initial investment upon sale of the shares. Airbus cannot provide you with any financial/tax advice. If you are in any doubt about whether to participate in the ESOP 2026 you should speak to an independent financial/tax advisor.

1. Taxation at the time of acquisition of Airbus shares

In the ESOP 2026, you select a Package which allows you to acquire a number of Airbus shares at a discounted price compared to the Reference Price. The discount is the combination of a number of Airbus shares paid at Reference Price (**Acquisition Shares**) and additional Airbus shares (**Matching Shares**) allocated for free.

- With respect to the Acquisition Shares, you may make a taxable benefit if there is a positive difference between the value of the shares at the time of their delivery and the purchase price.

  Matching Shares delivered for free will also constitute a taxable benefit in kind, which will correspond to the market value of the Matching Shares upon their delivery.

  For tax purposes, the market value in each case is the opening listed price of the Airbus SE share on the date of the delivery of the shares, i.e. on April 2, 2026.

  This benefit is considered employment income and subject to tax at **progressive rates currently ranging from 25% to 50% (increased with local surcharges)**.

  The same amount is subject to employee's social security contributions that are payable **at the rate of 13.07%** calculated on the value of the benefits granted to you.

  You should be able to benefit from a reduction in the value of your Acquisition Shares and Matching Shares, up to 16.67% of the value of these shares on the day of their delivery. Consequently, the calculation of the benefit for tax or social security purposes would as follows:

  [(83.33% x market value of an Acquisition Share) x Number of Acquisition Shares received] – price you paid in total for your purchase

  + (83.33% x market value of a Matching Share) x Number of Matching Shares received

  Please note that as mentioned above, in return for this advantage, no transfer will be possible for the first 2 years following delivery of your shares, including in the event of death.

  Income tax and social security contributions owed by you will be withheld by your employer from your salary.

  You will be responsible for reporting this income after deduction of employee social security contributions on your annual tax return to be filed before the end of June of the year following the delivery of the shares (the filing date is quoted on your tax return).

  On the basis of your annual tax return, you will receive a tax notice issued by the Belgium tax authorities. Generally, any insufficiency on the withholding tax operated will be regularized within the two months following the sending date of the tax notice.

- **Additionally, if the payment of your investment amount extends beyond a period of one month, you benefit from a facility offered by your employer**.

  The interest-free loan granted by your employer constitutes a taxable benefit in kind. The value of this benefit corresponds to the positive difference between (i) the interest rate under the loan (i.e. zero) and (ii) the official rate determined each year by the Belgian tax authorities[1].

  This benefit will be taxed as income at rates **ranging between 25 and 50%**, increased with local surcharges. The income tax will be withheld by your employer. The taxable income resulting from this benefit must be disclosed in your personal income tax return, but it should normally not be further taxed as you will receive a credit for the wage withholding tax paid by your employer.

  The benefit resulting from the employer's interest-free advance should also be **subject to social security contributions** to be withheld by your employer.

[1] For information purposes, the rate (for income year 2024) was (i) about 0.55% monthly for unsecured loans with a fixed duration and (ii) 6.25% yearly for loans with an indefinite duration.

- You will be liable for the stock exchange transaction tax, which applies at a rate of 0.35% (capped at EUR 1,600) on the amounts to be paid (or that should be paid), excluding brokerage fees owed to the intermediary. The declaration (via MyMinfin or an ad hoc declaration form) and payment of the tax must be made no later than the last working day of the second month following the month in which the transaction was executed, which in this case is no later than on 30 June 2026. We recommend that you consult your own tax advisor for further details regarding your reporting and payment obligations.

- Although this would not trigger additional tax burden, please also note that **your subscription and the holding of the Airbus S.E. shares could be considered as constituting a "foreign account"** under the extended terms of the definition adopted by the Belgian legislator in the Royal Decree of 3 April 2015. Therefore, it could trigger the following obligations:

  – To disclose such account in your personal income tax return, under dedicated subsection "Foreign Account", including your first and last names, and the country (France);
  – To mention in the abovementioned subsection whether certain data related to your subscription to the Airbus S.E. shares have been reported with the "Point de Contact Central" (PCC) with the National Bank of Belgium (NBB), no later than the filing of your personal income tax return. The reporting should either be submitted electronically (via the NBB's website) or by filing and sending a paper form.

  For further information about these obligations, please refer to the dedicated websites of the NBB (including a FAQ) and the Belgian tax authorities:

  - https://www.nbb.be/en/central-credit-register/central-point-contact-accounts-and-financial-contracts-cpc;
  - https://financien.belgium.be/fr/sur_le_spf/structure_et_services/administrations_generales/tr%C3%A9sorerie/contr%C3%B4le-des-instruments-0-3

2. Taxation during the holding of your Airbus shares

You are required to hold your shares for a period of at least **three years**. As long as you will continue to hold your Airbus shares, you will be taxable with respect to dividends, if any, which are distributed by Airbus S.E.

Dividends will be subject to a dividend withholding tax in the Netherlands and will then be taxable in your country.

a. Taxation of dividends in the Netherlands

Under Dutch domestic law, dividends paid by Airbus will be subject to a withholding tax in the Netherlands at the time the dividend is declared by the general meeting of shareholders. The rate of the Dutch dividend withholding tax is 15%.

A supporting document (Tax Voucher) evidencing the payment of Dutch withholding tax is made available each year on SHARINBOX –Société Générale website.

b. Taxation of dividends in Belgium

Under Belgian individual income tax law, dividends are taxed at the **flat rate of 30%**.

However, you may benefit from an annual tax **exemption up to a maximum of EUR 833 per year** (for income year 2025).

If you qualify for this exemption, you will not be required to include the amount of such dividends in your tax return. However, if the exemption threshold is exceeded (and considering there is no Belgian financial intermediary involved), certain reporting obligations may apply. In such case, you should also claim in your tax return the benefit of a tax credit corresponding to the withholding tax paid in the Netherlands, which should, in principle be available.

Please note that Airbus Group shares acquired in the context of the ESOP would be included in the calculation of value of financial instruments for the purpose of the Belgian tax on securities accounts.

Such tax applies in case the average value (during the applicable reference period of twelve consecutive months) of financial instruments held on securities account exceeds EUR 1,000,000. The tax is levied at the rate of 0.15% and capped at 10% of the difference between this average value and the EUR 1,000,000 threshold. We recommend you consult your own tax advisor regarding reporting and payment obligations, also regarding the potential updates (including increase of the rate).

3. Taxation at sale of your Airbus shares

You will not be able to sell or transfer the shares acquired in the ESOP 2026 during a **period of three years**.

In practice, you will be able to sell your shares **from April 3, 2029**.

The end of the holding period is not a taxable event.

Under the current state of law, you will in principle not be taxable with respect to your capital gains unless the Belgian tax authorities successfully prove that such gains derive from an operation that is to be regarded as falling outside the scope of the "*normal management of one's private assets*". In such case, capital gains would be subject to a 33% tax on miscellaneous income (increased with local surcharges). Any risk to that extent should be rather limited.

Capital gains may also qualify as professional income and taxed at rates varying between 25 and 50% (increased with local surcharges) on miscellaneous income if such gains are deemed to derive form the exercise of a professional activity. Again, any risk to that extent should be rather limited.

This position may change as from 1 January 2026. As stated in its agreement of 30 January 2025, the Belgian federal government intends to introduce a 10% tax on financial capital gains realized on a non-speculative basis, while providing for an annual exemption of EUR 10,000 (indexed annually). However, it is not envisaged to abolish the taxation of capital gains at the rate of 33% if the Belgian tax authorities demonstrate that such gain was realized outside the normal management of your private assets.

In addition, due to the disposal of the Shares, you will be liable for the stock exchange transaction tax, which applies at a rate of 0.35% (capped at EUR 1,600) on the amounts to be received, without deduction of brokerage fees owed to the intermediary. The declaration (via MyMinfin or an ad hoc declaration form) and payment of the tax must be made no later than the last working day of the second month following the month in which the transaction was executed. We recommend that you consult your own tax advisor for further details regarding your reporting and payment obligations.

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Illustration of payment terms

The purpose of these examples is to illustrate the payment mechanisms with Option 1 and Option 2.

These examples do not take into account any mandatory deductions from your salary outside of the ESOP or any regulatory limits that may apply in accordance with local regulations. You should consider these constraints, along with your other recurring payments, when making a decision about how much you want to invest in ESOP 2026 and which Payment Option is best suited to your personal situation.

Option 1 : Payment in three deductions of equal amount

Assumptions retained for illustration				April 2026		May 2026		June 2026	
Package	Reference Price	Total amount to be paid	Monthly salary	ESOP deduction	Salary paid-out	ESOP deduction	Salary paid-out	ESOP deduction	Salary paid-out
1	€200	€600	€3,700	€200	€3,500	€200	€3,500	€200	€3,500
5	€200	€6,000	€3,700	€2,000	€1,700	€2,000	€1,700	€2,000	€1,700
7	€200	€10,800	€3,700	€3,600	€100	€3,600	€100	€3,600	€100

Option 2 : Payment up to the total amount of available monthly salary, over a maximum period of 3 months

Assumptions retained for illustration				April 2026		May 2026		June 2026	
Package	Reference Price	Total amount to be paid	Monthly salary	ESOP deduction	Salary paid-out	ESOP deduction	Salary paid-out	ESOP deduction	Salary paid-out
1	€200	€600	€3,700	€600	€3,100	€0	€3,700	€0	€3,700
5	€200	€6,000	€3,700	€3,700	€0	€2,300	€1,400	€0	€3,700
7	€200	€10,800	€3,700	€3,700	€0	€3,700	€0	€3,400	€300