AIRBUS ESOP 2026
COUNTRY SUPPLEMENT
BRAZIL

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 Airbus' offering in Brazil is an offer of shares limited to eligible employees of Airbus' subsidiaries in Brazil carried out in reliance to the exemption provided under Article 8 of CVM Resolution 160/2022 and, as such, is not registered and will not be registered with the Brazilian Securities and Exchange Commission (*Comissão de Valores Mobiliários* - CVM). Airbus' shares cannot be offered or sold in Brazil, except reliance to an exemption available or in circumstances that do not characterize a public offer or unauthorized distribution of securities in Brazil. Eligible employees should consult their own counsel and advisors and/or make their own assessment of the legal and tax impacts and the risks of participating in the Airbus offering. There can be no assurance that similar plans will be implemented in the future in your country.

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.

Investment amount and process of payment of the purchase price in your country

The investment amount in ESOP 2026 cannot exceed the amount of your salary for three months (April, May and June 2026).

Payment of the purchase price for your selected Package shall be made by wire transfer to the bank account of your employer company. Details regarding the date on which your payment must be received and the reference of the account will be provided to you separately.

Foreign exchange transactions will be carried out by your local employer. By subscribing to the ESOP 2026, you appoint your employer to act on your behalf in order to provide for the closing of foreign exchange transactions and payment of the purchase price.

You also authorize your employer to obtain your debt clearance certificate before the Federal Income Office, as may be required in the context of remittance of the purchase price to Airbus. In case your debt clearance certificate is positive, you may not be able to participate to the ESOP 2026.

If you cease employment with your Airbus employer before the payment of your investment amount has been received, Airbus or your former employing entity may take all appropriate actions to recover the purchase price of the Package, including, subject to applicable laws, deducting the outstanding amount from your last pay. Please read the Plan Rules for procedures that Airbus may apply in case of default of payment.

Please note that payment issues arising during the reimbursement period may lead to restrictions on future investment possibilities in ESOP.

Exchange rate

Although you will pay your subscription amount in Brazilian Reais, the purchase price of Airbus Shares is set in Euros. The amount of the purchase price of your Package will be converted in Euros at the exchange rate applicable on February 18, 2026.

This exchange rate will be maintained until the date of delivery of shares to you but not thereafter.

Throughout the life of your investment, the value of your investment will be subject to fluctuations of the exchange rate between the Euro and the Brazilian Real. As a result, if the value of the Euro strengthens relative to the Brazilian Real, the value of your shares expressed in Brazilian Reais will increase. Conversely, if the value of the Euro weakens relative to the Brazilian Real, the value of your shares expressed in Brazilian Reais will decrease.

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.

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).

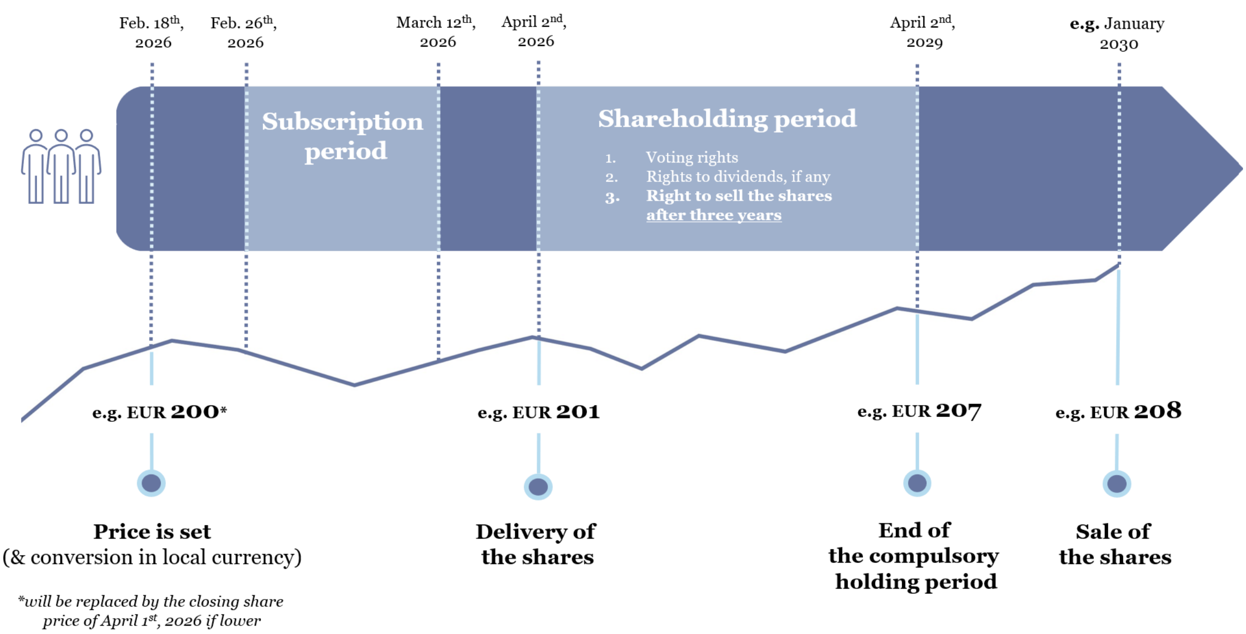
Tax information

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 Brazil.

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 as 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 not intended to predict the market value of the Airbus Share in the future.

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. 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.

IMPORTANT

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.

When the Matching Shares are delivered to you, income tax will be due in Brazil, calculated based on the amount of taxable income, which shall be equal to the market value of such Matching Shares on the date of their actual delivery to you (the **Delivery Date**)[1].

Due to the fact that the Matching Shares will be granted directly to you by Airbus SE, and not by your local employer in Brazil, your local employer will not withhold income tax upon delivery of the Matching Shares.

The income tax shall be assessed and paid by you until the last business day of the month following the month in which the Matching Shares have been delivered to you and should be included in your annual personal income tax return ("Tax Return")[2].

For monthly payments exceeding R$5,000 per month, the income tax shall be assessed at a 27.5% rate. For monthly payments between R$ 5,000,01 and R$ 7,350.00, there is a reduction on the income tax due determined pursuant to a formula introduced by Law N. 15,270 of November 26, 2025. For monthly payments of up to R$ 5,000.00, such formula introduced by Law N. 15,270 of November 26, 2025 results in no income tax being due when the payment falls within this threshold.

The income tax levied on the delivery of the Matching Shares, nevertheless, is not final and can be offset against any final income tax assessed and payable by you in your Tax Return, because the corresponding amount of the Matching Shares received by you will be part of your year-end taxable income.

Additionally, the revenue in connection with the delivery of the Matching Shares may impact the assessment of the minimum income tax for individuals introduced by Law No. 15,270, enacted on November 26, 2025.

2. Taxation and reporting 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 continue to hold your Airbus shares, **you will be taxable with respect to dividends**, if any are distributed by Airbus SE.

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

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.

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[1] All values for tax purposes are reported in Reais. With respect to Matching Shares, the value must be first converted into US Dollars and then converted into Reais pursuant to the foreign exchange rate set by the Brazilian Central Bank for the purchase of US Dollars effective on March 13, 2026 (i.e., the last business day of the first 15 day-period of the month prior to the month in which the Matching Shares are delivered).

[2] Brazilian law has recently changed to provide that income tax on revenues regarding financial investments carried out by residents of Brazil abroad are to be assessed and paid on an annual basis at a rate of 15%. However, it is unclear if the Brazilian Federal Revenue will apply such new rules to the matching shares. Therefore, a conservative approach is to consider the matching shares as a general from of foreign source income (taxed via *carnê leão*).

b. Taxation of dividends in Brazil

Dividends distributed to the employees will be treated as revenues arising from financial investments abroad and taxed at a rate of 15%, notwithstanding whether the proceeds thereof are repatriated to Brazil or not.

Income tax on investments carried out by residents of Brazil abroad is to be assessed and paid on an annual basis.

Additionally, any tax on dividend paid abroad to a country that has entered into a tax treaty with Brazil, such as the Netherlands, or offers reciprocity treatment, can be offset with the income tax to be paid in Brazil subject to certain limitations and requirements set forth under Brazilian law.

The dividends received in connection with your Airbus shares may impact the assessment of the minimum income tax for individuals introduced by Law No. 15,270, enacted on November 26, 2025.

In addition, the inflow of proceeds to Brazil received abroad by an employee as result of dividends distributions requires the closing of a foreign exchange transaction with a Brazilian bank and, as such, will be subjectto IOF/Exchange currently at a rate of 0.38%. The IOF/Exchange must be withheld by the Brazilian bank in charge of the relevant foreign exchange transaction.

- While you hold your Airbus shares, you will also be responsible for **reporting your Airbus shares**.

You are responsible for reporting your shares purchased and held throughout the year in your Tax Return to be filed each year, on the "*Bens e Direitos*" section where you list your assets and rights maintained in the previous tax year.

The purchase price of the assets to be informed in your Tax Return shall reflect the amount actually paid by you to acquire such assets, which means, for the acquisition of Airbus' shares, the total amount in Reais used to acquire such shares. With respect to the Matching Shares, the purchase price shall be equal to the market value of the Matching Shares on the Delivery Date, as the amount corresponding to such Matching Shares was treated by you as income for purposes of the Brazilian income tax as per Section 1 above.

In addition, the location of the relevant assets, the price, in euros, of each share acquired and the number of shares acquired must be reported in the section "*Discriminação*" of your Tax Return.

For this purpose, the following wording may be used:

> "*[number of shares acquired] Airbus S.E. shares, listed on the Paris Stock Exchange, issued by Airbus S.E., registered in the Netherlands, by €[amount in euros] per share, corresponding to R$ [amount in reais], according to the exchange rate of [exchange rate date].* "

Dividends must also be informed in the "Profits and Dividends" field of the "*Bens e Direitos*" section of your annual Tax Return and the related income tax should be assessed and paid annually.

Finally, please note that investments abroad higher than (i) US$1,000,000.00 must be annually reported to the Central Bank of Brazil in accordance with the procedures described from time to time by the Central Bank of Brazil; or (ii) US$100,000,000.00 must be quarterly reported to the Central Bank of Brazil in accordance with the procedures described from time to time by the Central Bank of Brazil.

3. Taxation at sale of your Airbus shares

You will not be able to sell or transfer the shares acquired in the ESOP 2026 for 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.

Taxation will take place at the time of sale of your shares, if you have a capital gain.

The capital gain is equal to the difference between the gross sale proceeds on the date of the sale and the average cost per share as defined by Brazilian law, taking into account the purchase price you paid/the value of the Matching Shares treated by you as income for purposes of the Brazilian income tax as per Section 1 above and 2 (Reporting in the Tax Return) above.

> *Taxable gain = sale proceeds – average cost per share sold (taking into account the purchase price for Acquisition Shares and the market value upon delivery of Matching Shares (as long as you have taxed the Matching Shares upon delivery pursuant to Section 1 above)*

The capital gain is taxed at a rate of 15%, notwithstanding whether such gains are repatriated to Brazil or not.

The calculation of the taxable gains is made in reais, therefore, any gain on variation in the euro against the real will represent a gain to be considered in the calculation of the taxable gains. It is not necessary that the sale proceeds be repatriated to Brazil in order to characterize the income as realized. It is enough that the income be at disposal of the Brazilian taxpayer, in Brazil or abroad.

The capital gain must be informed in the "Gains or Losses" field of the "Financial investment" box of the "Bens e Direitos" section of your annual Tax Return and assessed and paid annually.

You may offset your capital gains with losses arising out of any redemption or sale of other investments abroad classified as financial investments pursuant to Brazilian law in the same taxable period, provided that such losses can be demonstrated by the applicable documentation.

Additionally, any capital gains earned on your Airbus shares may impact the assessment of the Minimum Income Tax for Individuals introduced by Law No. 15,270, enacted on November 26, 2025.

Finally, the inflow of proceeds to Brazil as result of the sale of your shares will be subject to IOF/Exchange tax currently at a rate of 0.38%, to be withheld by the Brazilian bank in charge of the relevant foreign exchange transaction.

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