AIRBUS ESOP 2026

COUNTRY SUPPLEMENT

CANADA

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 Notices

Securities Laws Rights of Action. The Offer is being made without the delivery of a prospectus and without using a registered securities dealer. As a result, purchasers of securities pursuant to the Offer will not have the benefit of certain protections, rights, and remedies afforded under Canadian securities legislation, such as statutory rights of withdrawal and statutory rights of action for rescission or damages against the Airbus group in the event of a misrepresentation in any materials furnished in connection with the Offer. Purchasers will have to rely on common law (in all provinces except Québec, as applicable) or civil law (in Québec) rights of action that may be available in this regard.

Resale Restrictions. In addition to the restrictions on resale and transfer noted elsewhere in this Country Supplement or in other documentation relating to the Offer, shares purchased under the Offer will be subject to certain restrictions on resale imposed by Canadian provincial securities laws. Prospective participants in the Offer are encouraged to seek legal advice prior to any resale of their shares. In general, participants in the Offer resident in Canada may not resell their shares to Canadian purchasers, and instead must resell their shares outside of Canada (including over a foreign stock exchange).

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.

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

- 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.

<u>If you select Packages 8 or 9, only Option 2 is available.</u>

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.

Deduction from salary is based on your express agreement granted through your participation in the ESOP 2026. You should consider the amount of your monthly salary 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.

Exchange rate

Although you will pay your share purchase price amount in Canadian Dollars, 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 Canadian Dollar. As a result, if the value of the Euro strengthens relative to the Canadian Dollar, the value of your shares expressed in Canadian Dollars will increase. Conversely, if the value of the Euro weakens relative to the Canadian Dollar, the value of your shares expressed in Canadian Dollars will decrease.

Custody of your Shares

Shares acquired in the ESOP 2026 will be delivered in your individual securities account maintained by Computershare.

Computershare 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 Computershare or, may be transferred to you through your employer.

If you have an account with Société Générale Securities Services, you can opt for holding your Shares in your current Société Générale securities account. You must indicate this choice at the time of your participation to ESOP. Please review the description of the applicable reporting requirements below.

If you give no specific instructions, Shares will be delivered on a securities account maintained by Computershare.

Further, Airbus SE shares acquired under the ESOP 2026, like shares of any public company shares traded on a designated stock exchange, may be contributed to a Tax-Free Savings Account ("TFSA") or a Registered Retirement Savings Plan ("RRSP"). Due to the restrictions on sale of the ESOP shares, if you would like to hold your shares in an RRSP or TFSA, you must establish an account with Computershare.

Thus, if you decide to participate to the ESOP 2026, you may also hold your shares in the ways as described below.

Shares held in these schemes are subject to different tax rules (please see the tax section of this Country Supplement for more information).

Contribution of the Shares to a RRSP

Provided that you have sufficient RRSP contribution room (something which is your sole responsibility to verify with reference to (among other things) the "RRSP deduction limit statement" contained in the "notice of assessment" received in respect of your most recently filed personal tax return), you may direct that your ESOP shares be contributed to an RRSP established with Computershare.

The deduction limit, often called your "contribution room" is the lesser of (a) 18% of your earned income in the previous years or (b) the annual RRSP contribution limit (for 2026 it is CAD 33,810).

In order to calculate your contribution room, you shall take into account:

- the amount that you can contribute to your RRSP (and certain other registered plans)
- the amount that you can contribute to your spouse or common-law partner's RRSP (and certain other registered plans)
- the maximum you can deduct on your tax return, reducing your tax for that year.

The RRSP issuer will give you a receipt for the amounts you contributed in order to allow you to prepare and file your annual income tax return.

Contact your financial services institution or investment advisor for further details concerning contributing shares to a registered plan.

Contribution of the Shares to a TFSA

In order to contribute shares to your TFSA you must be over the age of 18 years old with a valid social insurance number ("SIN") and be a resident of Canada.

Since 2009, contribution room accumulates every year. The annual TFSA dollar limit for contributions in 2026 is $7,000 CAD. The TFSA annual room limit is indexed annually for inflation and rounded to the nearest $500 CAD. You can check with the CRA for up-to-date information on historical and current contribution levels. Any unused contribution room can be carried forward indefinitely.

If you choose to contribute shares to your RRSP and/or TFSA, the reduction rules applicable in case of oversubscription, will apply separately and allocating amounts to each investment scheme (ESOP, RRSP and TFSA) in the same proportion as requested at the time of submission of your acquisition order, the fractions being rounded up in the investment scheme that has been chosen in the greatest proportion and rounded down in other schemes for the corresponding amount.

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).

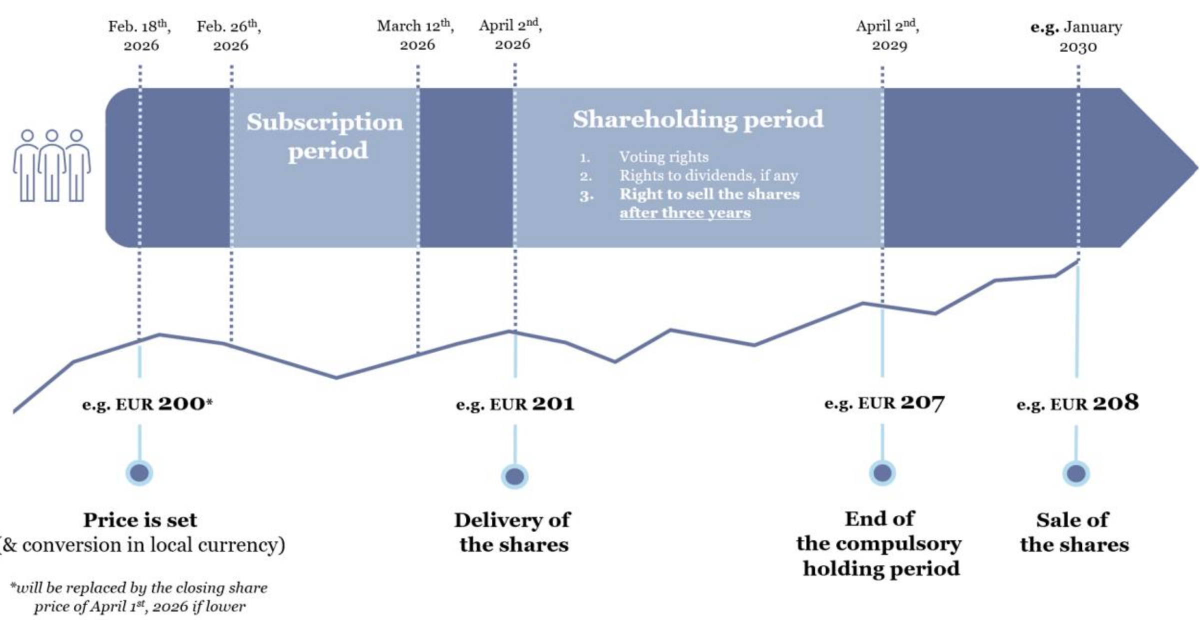
Tax information

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 Canada.

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. Airbus cannot provide you with any financial/tax advice. If you are in any doubt about whether to participate in the 2026 ESOP you should speak to an independent financial/tax advisor.

Overview:

As explained above under "Custody of your Shares", Airbus SE shares acquired under the ESOP 2026 may be contributed to a TFSA or a RRSP. Shares held in these schemes are subject to different tax rules. Please see general comments of this overview prior to reading the rest of the tax information provided below.

Option 1: Direct ownership of shares in the ESOP

Ordinary rules apply: no specific/favorable tax and social security regime.

Option 2: Contribution of the Shares to a RRSP

If you have sufficient RRSP contribution room, the shares and share-related benefits can be exempted from withholding tax at the time of purchase, as further described below and taxed at specific reduced rates at the moment of their withdrawal from the plan.

You may have to pay a tax of 1% per month on your contributions that exceed your RRSP deduction limit (see above for details of those limits) by more than $2,000.

Option 3: Contribution of the Shares to a TFSA

There is a limit as to how much you can contribute to a TFSA every calendar year (see above for those limits).

An over-contribution penalty of 1% applies on the excess contribution every month until it is withdrawn.

Gaines earned while shares are held in the TFSA are not taxable while held in the plan or are withdrawn.

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.

- You will be considered to have received a taxable benefit corresponding to the difference between the value of all shares delivered to you (Acquisition Shares and Matching Shares) and the purchase price that you paid.

[ADDENDUM – PUBLISHED ON APRIL 16, 2026]

For tax purposes, the market value is the trading price of the Airbus SE shares on the date of their delivery to you (i.e., on 2 April, 2026), reduced by a discount to account for the lock-up period during which the shares cannot be sold. A valuation firm has assessed this lock-up discount at 21.69%. Therefore, only 78.31% of such trading price (100% - 21.69%) will be considered for tax purposes.

As a result, the taxable benefit will be calculated as follows:

Taxable benefit = trading price of the Airbus SE shares on delivery x 78.31% x total number of shares received - price you paid for the Package

[END OF ADDENDUM]

With respect to your ESOP shares, this benefit is considered employment income and subject to tax at top marginal rates currently ranging from 47% to 54%, depending on the province. The same amount will be subject to Canada/Quebec Pension Plan ("C/QPP"), to the extent that your income for the year in which the taxable benefit arises has not otherwise exceeded the applicable yearly maximum pensionable earnings level for C/QPP contributions (CAD 74,600 for 2026 at the time the shares are acquired.

The current contribution rate is 5.95% on covered income for CPP and 6.3% on covered income for QPP. An additional CPP and QPP component of 4% ("**CPP2**") is imposed on income from CAD 74,601 to CAD 85,000.

The amount of the tax and C/QPP social contributions owed by you will be withheld by your employer from your salary.

Your employer will report the taxable benefit on your T4. You are responsible for reporting the taxable benefit in your annual tax return to be filed before April 30th of the year following the purchase of the shares.

If you contribute your shares to a RRSP, the income tax inclusion will be offset by a deduction that you can claim on your tax return for the value of the taxable benefit determined as per the formula above. In practice therefore, **you will not be subject to tax at the time of purchase of shares in your RRSP**, but will generally be subject to CPP obligations (to the extent your maximum CPP contribution amount has not be paid at the time of purchase).

With respect your TFSA shares, the taxable benefit will be taxable and subject to social security charges at the time of purchase, in the same manner as described for ESOP shares.

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

  Any Canadian participant realizing a benefit as a result of the salary advance should be entitled to an offsetting interest expense deduction, such that there should be no net income inclusion to the participant as a result of having received the salary advance.

2. Taxation during the holding of your Airbus shares

You are required to hold your shares for a period of at least **three years**.

With respect to your ESOP shares, 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, as described below.

Dividends will be subject to a dividend withholding tax in the Netherlands and will then be taxable under Canadian federal income tax law.

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 expected to be 15%.

b. Taxation of dividends in Canada

Under Canadian individual income tax law, dividends are subject to tax at rates up to between **47% and 54%,** depending on the province.

In principle, a tax credit should be available in your Canadian income tax filing for any withholding tax paid in the Netherlands.

You have the self-declaration obligation to report the dividend income derived from outside Canada to the Canadian tax authorities in your T1 income tax return for the year the dividend is received (such return being due by April 30th of the following year).

<u>If you contributed your shares to your RRSP</u>, any dividends received while you hold your shares in the RRSP will be subject to withholding tax of 15% in the Netherlands and, since the dividends are automatically reinvested in the RRSP, they will not be taxable in Canada upon receipt. Taxation (at ordinary income tax rates) will take place in Canada when the shares (or proceeds resulting from the sale thereof) are withdrawn from the RRSP. You will generally not be able to claim a foreign tax credit for any Dutch withholding tax unless you have other Dutch-source investment income.

<u>If you contributed your shares to your TFSA</u>, dividends will not be taxable at reinvestment nor at withdrawal. You will generally not be able to claim a foreign tax credit for any Dutch withholding tax unless you have other Dutch-source investment income.

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 **on or after April 3, 2029**. The end of the holding period will not, in and of itself, represent a taxable event.

<u>With respect to your ESOP shares</u>, taxation will take place at the time of sale of your shares, if you make a capital gain.

The capital gain (one half of which will be included into income as a "taxable capital gain") is equal to the positive difference (if any) between: (a) the gross share sale proceeds on the date of the sale; and (b) the total of: (i) the price you paid for the Package, (ii) any benefit that was subject to tax at the time of delivery of the shares, and (iii) any transaction costs incurred (e.g. broker's fees) in connection with the share sale.

Capital gain = sale proceeds - price you paid for the Package - any benefit taxable upon delivery of the shares - broker's commissions

As noted above, only on-half (50%) of such capital gain shall be included in your taxable income and subject to tax at rates up to between **47% and 54%,** depending on the province. 50% of any capital loss (computed in the same manner for capital gains set out above) realized from a sale of the shares may generally be deducted from your other capital gains (as an "allowable capital loss"). Allowable capital losses may also, generally speaking, be carried back for three years and forward indefinitely, in each case, after satisfying the applicable terms and conditions set out in the operative Canadian federal income tax laws.

Any capital gains must be declared in your annual tax return to be filed before April 30th of the year following the sale of the shares.

Additionally, if you hold your ESOP shares with Société Générale, you may need to declare your foreign (i.e., French) assets if the total cost of the shares and other "foreign property" owned by you is CAD 100,000 or more at any time during the tax year. If applicable, you may have to file a Form T1135 "Foreign Income Verification Statement" with your tax return to the Canadian Revenue Agency. You are encouraged to speak with your advisor for further particulars concerning T1135 filing requirements.

<u>With respect to your RRSP shares</u>, tax will take place when you withdraw your shares (or proceeds from the sale thereof) from your RRSP. You may make a withdrawal of the shares from your RRSP at any time after the expiry of the three-year holding period.

When you withdraw funds from an RRSP, your financial institution is generally required to withhold tax on the amount withdrawn. The rates depend on your residency and the amount you withdraw:

- 10% (5% in Quebec) on amounts up to CAD 5,000
- 20% (10% in Quebec) on amounts over CAD 5,000 up to including CAD 15,000
- 30% (15% in Quebec) on amounts over CAD 15,000

You will receive a T4RSP indicating the amount withdrawn and taxes withheld. These amounts must be included in your tax return to be filed before April 30th of the year following the distribution from the RRSP.

With respect to your TFSA shares, provided that amounts contributed are within your contribution limits, interest, dividends, or capital gains earned on qualified investments in a TFSA are not taxable either while held in the account or upon withdrawal.

If you decide to continue to hold your Airbus shares after their withdrawal from the TFSA, any further increase in value of the shares will be taxable in the same manner as capital gains on ESOP shares described above.

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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.

The examples below are illustrative and use a theoretical "Local Currency" (LC). You can establish your own calculation on the basis of the total amount to be paid for the package indicated in local currency on the subscription site and the principles of deduction in each Option illustrated below.

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 LC	600 LC	3,700 LC	200 LC	3,500 LC	200 LC	3,500 LC	200 LC	3,500 LC
5	200 LC	6,000 LC	3,700 LC	2,000 LC	1,700 LC	2,000 LC	1,700 LC	2,000 LC	1,700 LC
7	200 LC	10,800 LC	3,700 LC	3,600 LC	100 LC	3,600 LC	100 LC	3,600 LC	100 LC

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 LC	600 LC	3,700 LC	600 LC	3,100 LC	0 LC	3,700 LC	0 LC	3,700 LC
5	200 LC	6,000 LC	3,700 LC	3,700 LC	0 LC	2,300 LC	1,400 LC	0 LC	3,700 LC
7	200 LC	10,800 LC	3,700 LC	3,700 LC	0 LC	3,700 LC	0 LC	3,400 LC	300 LC