AIRBUS ESOP 2026

COUNTRY SUPPLEMENT

CHINA

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 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.

General disclaimer

Contrary to the provisions of the Plan, the implementation of the ESOP in China is subject to the approval granted by the State Administration of Foreign Exchange (“SAFE”). If the ESOP is not approved, the offer will be canceled and payments, if any were collected from you at that time, will be reimbursed.

All participants must ensure to be able to pay the price in accordance with foreign exchange regulations. Your local HR will provide you with additional information on this topic.

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 or with following entities in China: HUA-OU Aviation Training Company Limited, HUA-OU Aviation Support Company Limited, or ATR GIE Rep. Office Beijing 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 shall be made by wire transfer to a bank account of your employer company. Details will be provided by your employer.

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 by wire transfer.

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.

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 Chinese Yuan, 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 Chinese Yuan. As a result, if the value of the Euro strengthens relative to the Chinese Yuan, the value of your shares expressed in Chinese Yuan will increase. Conversely, if the value of the Euro weakens relative to the Chinese Yuan, the value of your shares expressed in Chinese Yuan 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, will be transferred to you through your employer in compliance with foreign exchange control requirements.

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).

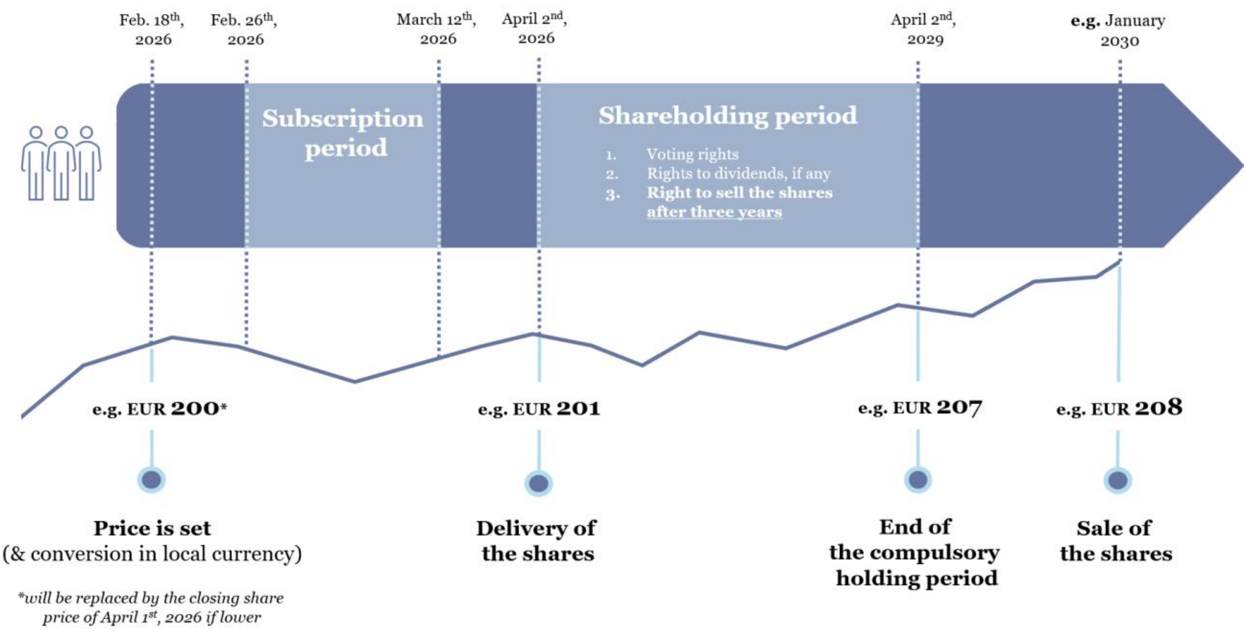
Tax Information

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 China.

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 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**) andadditional Airbus shares (**Matching Shares**) allocated for free.

A taxable benefit equals to the difference between (x) market value of shares received (Acquisition Shares and Matching Shares) and (y) the purchase price paid by you as recorded at the time of acquisition:

Taxable benefit = market value of the share x total number of shares received - price you paid for the Package

For tax purposes, the market value is the closing price of Airbus SE share on Euronext Paris on the date of the delivery of the shares to take place on April 2, 2026.

This benefit is considered employment income and subject to tax at progressive rates currently ranging **from 3% to 45%**. Your employer will notify you of the local social security contribution implications (if any).

The amount of the tax and social security contributions (if any) owed by you **will be withheld by your employer** from your salary.

No individual reporting is required on your side, unless you need to make any adjustment, report and/or declaration through the Annual Reconciliation Filing to be submitted between March 1st and June 30th of the following tax year (i.e., in 2027).

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 are distributed by Airbus SE.

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 China

Under Chinese individual income tax law, dividends are taxed at the **flat rate of 20%**.

In principle, **tax credit should be available** for the withholding tax paid in the Netherlands.

In practice, **your employer will be required to withhold the individual income tax** from the dividend income in order to comply with the existing foreign exchange restrictions in China.

You have the self-declaration obligation to report the dividend income derived from outside China to the Chinese tax authority through Annual Reconciliation Filing to be submitted between March 1st and June 30th of the following tax year.

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**. End of the holding is not a taxable event.

Taxation will take place at the time of sale of your shares, if you make a capital gain. In case of capital loss, it will be considered personal loss and cannot be used to offset other taxable income from China individual income tax perspective.

The capital gain is equal to the difference between the gross sale proceeds on the date of the sale and the market value of the shares received at delivery minus the transaction costs (e.g. broker's fees).

Taxable benefit = sale proceeds – market value upon delivery of the shares – broker's commissions

The capital gain is taxed at the **flat rate of 20%.**

In practice, **your employer will be required to withhold the individual income tax** from the sale proceeds in order to comply with the existing foreign exchange restrictions in China.

You have the self-declaration obligation to report the capital gain derived from outside China to the Chinese tax authority and settle the individual income tax through annual reconciliation filing between March 1st and June 30th of the following tax year.

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