AIRBUS ESOP 2026

COUNTRY SUPPLEMENT

FINLAND

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.

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.

<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 net 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 net salary, it being understood that the repayment period cannot be longer than 3 months.

By choosing Option 2, you ask to deduct from your net 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 net 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.

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.

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.

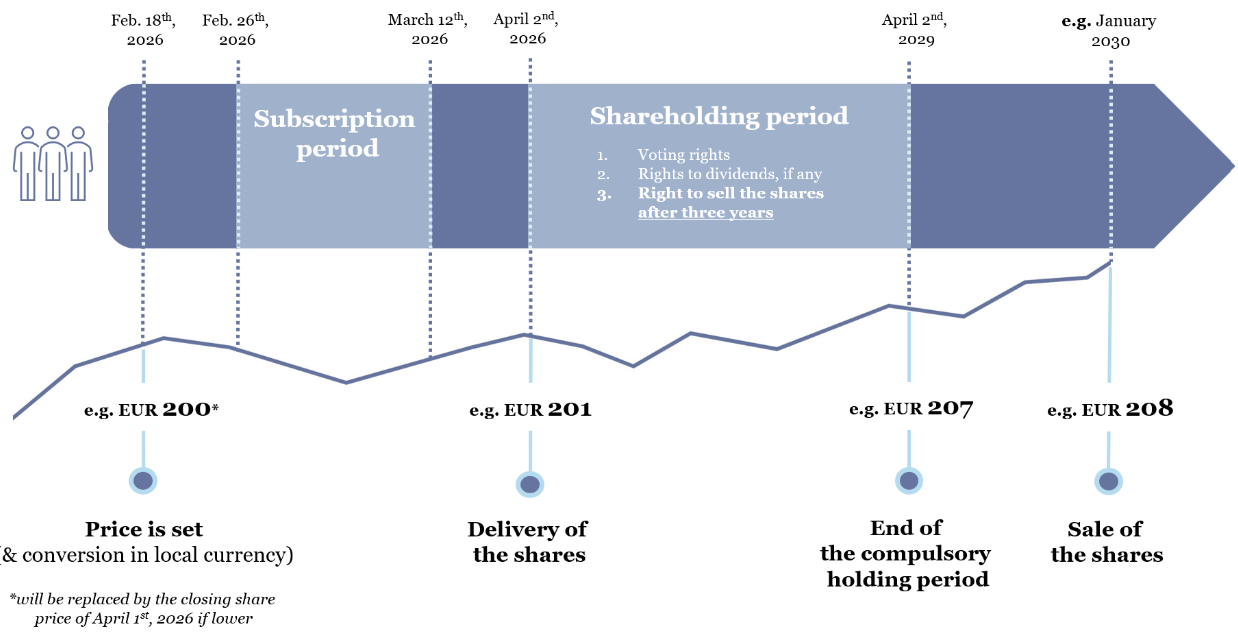
Gains or benefits that you may receive or be eligible for under the Offer will not be taken into consideration to determine the amount of any future compensation, payments or other entitlements that may be due to you (including in cases of termination of employment).

Tax Information

This summary sets forth general principles in effect in January 2026, that are expected to apply to employees (i) who are, and shall remain until disposal of their investment, working and resident in Finland for the purposes of the tax laws of Finland and the Convention between the Republic of Finland and the Kingdom of the Netherlands for the avoidance of double taxation dated 28 December 1995, as amended (the "Treaty"), (ii) who are and shall remain until disposal of their investment entitled to the benefits of the Treaty, (iii) who have an employment contract with a company controlled by Airbus, and (iv) who are subject to the social security scheme of Finland. However, the general principles may not apply in all specific cases. The tax consequences listed below are described in accordance with the Treaty, Finnish and certain Dutch tax laws and practices, all of which are applicable in January 2026. These principles, laws, and the Treaty may change over time even with retroactive effect and thus affect the personal income tax and/or social security treatment described below.

Please note that neither Airbus nor your employer are providing you with, and will not provide you with, any personal, financial, or tax advice in relation to this Offer. 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.

Illustration



This scheme is an illustration only and is not 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**) and additional Airbus shares (**Matching Shares**) allocated for free.

- Taxation of your Acquisition Shares

  The benefit due to a right based on an employment relationship to acquire shares of the company below fair market value is taxable at the time of acquisition as earned income taxed at **progressive rates of up to approximately 52%** (in 2026). However, acquisition discount is **tax exempt for the part which does not exceed 10%** of the fair market value of the shares provided that the right has been made available for the majority of the employees on a company or group level.

  For the purposes of this rule, the "discount" is the difference between the fair market value of the Airbus shares and the purchase price of the shares.

  The fair market value of Airbus shares for tax purposes is **the average price of shares of the calendar month previous to the company's decision to offer shares to employees** (i.e., average of share prices on the period from January 1st to January 31st, 2026, considering the Board decision launching the plan on February 18th, 2026).

  Please note that the fair market value for Finnish tax purposes is different from the stock market price upon acquisition.

  If the purchase price reveals to be less than the fair market value of Airbus share as determined above, any discount in excess of the maximum 10% discount from such fair market value is taxable as earned income at progressive rates of up to approximately 52% (in 2026) and subject to the employee's health care payment (1.49% in 2026). To the extent that tax prepayment withheld by the employer in accordance with your tax card would not suffice for the payment of your taxes for the tax year in question (including tax payable on benefit from investment), you shall take care of payment of any outstanding tax yourself. The employee's health care payment is included in the withholding percentage stated on your tax card.

- Taxation of the Matching Shares

  Same approach as described above should apply with respect to Matching Shares. For the Matching Shares, the purchase price of the shares corresponds to zero. The 10 % tax exempt discount should also be applicable.

  The **fair market value** (determined as specified above) **reduced by a 10% discount** should be taxable in the same manner as the purchase price discount.

  All implications regarding tax and health care payment should be determined as described above.

  You will be responsible to check that the benefit and the number of Airbus shares have been included correctly on your annual tax return form. Any changes to this information shall be filed usually in April following the year of the allocation of the shares.

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

  Due to this interest-free loan, the difference between (i) the 12 months' Euribor interest rate (on January 1st, 2026) and (ii) the actual rate (i.e. zero) will be taxed as earned income at progressive income tax rates of up to approximately 52% (in year 2026) added with the employee's health care payment (1.49% in 2026). The interest benefit is taxed when you receive it. Applicable taxes, if any, will be withheld by your employer.

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 taxed 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 Finland

Under Finnish tax laws, 85% of the dividend paid by listed companies is taxable as capital income, **at 30% tax rate up to taxable capital income of EUR 30,000 and 34% tax rate on the excess (in 2026). 15% of the dividend is tax-exempt.**

The applicable taxes are not withheld by the employer. No social security charges are payable on dividends.

You must declare the dividend income and claim credit for Dutch withholding tax on your annual tax return to be filed usually in April following the year when the dividend income was received or made available to you. You must also declare your share ownership in your tax return.

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.

Any gain upon sale of the Airbus shares shall be taxed as **capital income (at a rate of 30% for capitalincome of up to EUR 30,000 and 34% for capital income exceeding EUR 30,000 per year, in 2026) for you in the tax year of the sale.** Any gain or loss is calculated as the sales proceeds less the actual acquisition cost (in this case the purchase price paid by you and the amount that has been taxed as your earned income at the time of acquisition) and the selling expenses. It should be noted that the 10% tax-exempt part of the acquisition discount is not included in the acquisition cost.

Alternatively, in lieu of applying the actual acquisition costs, you may choose to apply a presumptive acquisition cost equal to 20% of the sales price, or, if the shares sold have been held for a minimum of ten years, 40% of the sales price. If the presumptive acquisition cost is used instead of the actual acquisition cost, any selling or other expenses are deemed to be included therein, and therefore, cannot be deducted in addition to the presumptive acquisition cost.
Any losses arising from the sale of shares are primarily deductible from capital gains arising in the same year and the following five years and secondarily also from other capital income arising in the same year and the following five years.

Capital gains of individuals are tax-exempt if the total sales proceeds of the assets sold do not exceed EUR 1,000 in a tax year. Capital losses will not be tax deductible for individuals if the total amount of the acquisition prices of the assets sold does not exceed EUR 1,000 in a tax year.

No social security charges are payable on sale of the shares.

The applicable taxes are not withheld by the employer. **You are responsible for paying** the tax yourself. You must declare your capital gain/loss on your annual tax return to be filed usually in April following the year when the shares were sold.

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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 net 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 net 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 net 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