AIRBUS ESOP 2026

COUNTRY SUPPLEMENT

GERMANY

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 or with United Monolithic Semiconductors GmbH, 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 implies 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.

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.

If you have an account with Commerzbank, you can opt for holding your Shares in your current Commerzbank securities account. You must indicate this choice at the time of your participation to the ESOP. If you give no specific instructions, Shares will be delivered on a securities account maintained by Société Générale Securities Services.

Reporting requirements in connection with your investment

If your shares are held with Société Générale Securities Services, any incoming or outgoing transfer of more than EUR 50,000 must be notified by you electronically to the German Central Bank (*Deutsche Bundesbank*) in accordance with its formal requirements.

You shall use forms provided as Annexes to the Foreign Trade Regulation or on the website of Deutsche Bundesbank.

You are responsible for making the respective notification which must be made immediately and at the latest until the 5th day (for payments related to securities transactions and financial derivatives) of the month following the month of payment.

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, even if an offer was made in two or more consecutive 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).

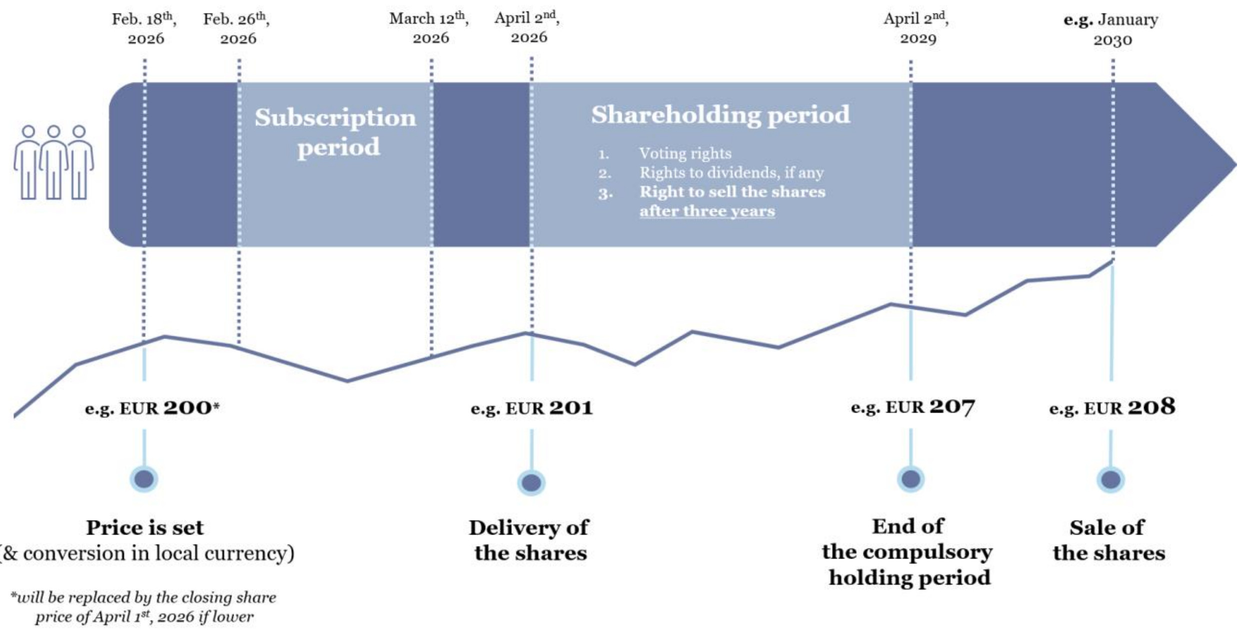
Tax Information

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 Germany.

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 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 can 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 acquired at Reference Price (**Acquisition Shares**) and additional Airbus shares (**Matching Shares**) allocated for free.

- You make a taxable benefit corresponding to the difference between the market value of the **Acquisition Shares** on the date you become a shareholder and the purchase price that you paid:

  Taxable benefit = market value of the Acquisition Shares - price you paid

- You make a taxable benefit equal to the market value of the **Matching Shares** on the date you become a shareholder:

  Taxable benefit = market value of the Matching Shares

Income tax should arise upon delivery of the shares, *i.e.* when you become a shareholder of Airbus SE.

The market value of Acquisition Shares and of Matching Shares for tax purposes should be the lowest listed price of Airbus SE shares on any German stock exchange on the date of delivery, *i.e.* on April 2, 2026.

The taxable benefit calculated as described above is subject to income tax at progressive rates of currently **up to 45%**. An additional **solidarity surcharge of 5.5%** (if any) and church tax of 8% or 9% (if applicable and depending on your federal state of residence) is levied on the actual income tax amount.

In 2026, solidarity surcharge should be levied only if your personal income tax amounts to **more than EUR 20,350** (or more than EUR 40,700 in the case of spouses / registered life partners assessed together). Amounts withheld in excess, if any, should be reimbursed upon request.

This benefit is also subject to social security contributions if and to the extent your remaining annual salary without the taxable benefit does not already exceed the assessment limits for social security contributions (*Beitragsbemessungsgrenzen*) of EUR 69,750 for health insurance and nursing care insurance and EUR 101,400 for pension and unemployment insurance in 2026. These contributions should add up to approximately 40% of the assessable income and are borne by the employer and you in almost equal shares.

In principle, benefits from an employee share plan can be exempt from social security contributions and income tax up to an amount of EUR 2,000. Please note that this exemption is not available to employees who are employed by a company which is not part of the Airbus Group (*Konzern*) for purposes of German corporate law, which might for example be the case for a company that is not directly or indirectly majority-owned by Airbus SE (as it is the case with United Monolithic Semiconductors GmbH). If the exemption applies, the employer should only withhold social security contributions and income tax if your taxable benefit exceeds EUR 2,000 in 2026 or if you already made use of the exemption in 2026.

As the wage tax and social security contribution amounts falling due for the taxable benefit resulting from the ESOP 2026 should be withheld by your employer from your salary, no additional reporting should be necessary on your side when filing your annual income tax return. The taxable benefit should be included in the annual wage tax certificate you receive from your employer, so you only need to follow the amounts included therein when filing your income tax return for 2026.

2. Taxation during the holding of your Airbus shares

You are required to hold your shares for a period of at least **three years** (the lock-up period). During that time, you will be taxable with respect to dividends if any are distributed by Airbus SE.

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

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%**.

If your shares are held with Société Générale, 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 Germany

Under German income tax law, dividends are taxed at a **flat rate of 25%**. Please note a **5.5% solidarity surcharge** and – if applicable – **church tax of 8% or 9%** on income tax applies. Other than for employment income, the solidarity surcharge on dividends is generally levied without regard to your annual income tax.

A **tax-exempt amount of EUR 1,000** (singles) **or EUR 2,000** (in the case of spouses / registered life partners assessed together) on your total investment income (*i.e.* including all interests, dividends, capital gains and other investment income you receive in 2026) will be available (*Sparer-Pauschbetrag*).

In principle, tax credit should be available for the withholding tax paid in the Netherlands (subject to a case-by-case analysis).

You should be obliged to file a German income tax return and report your dividends only under certain circumstances:

- **If your shares are held with Société Générale**: the German taxes are not withheld at source and you will be responsible for reporting the dividends in your annual income tax return and paying income tax in accordance with your income tax assessment notice.

- **If your shares are held with Commerzbank**: the German taxes payable should be withheld at source and there is generally no need to declare the dividends in your annual income tax return. However, if you did not apply for consideration of the above-mentioned tax-exempt amountof EUR 1,000 (or EUR 2,000) with the German financial institution or if you are unsure whether and / or to what extent the tax-exempt amount was correctly taken into account, we recommend declaring the dividend income in your annual income tax return. All investment income has to be reported in the annual income tax return where the taxpayer requests a review of the tax rate on 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** (the *lock-up period*). In practice, you will be able to sell your shares **from April 3, 2029**.

Taxation will take place at the time of sale of your shares if you make a capital gain. In the case of a capital loss, such losses can only be used to offset other capital gains from the sale of shares. Unused capital losses are carried forward to offset future capital gains resulting from the sale of shares.

The capital gain is equal to the difference between the gross sale proceeds minus the acquisition costs and minus transaction costs (*e.g.* broker's fees). The benefit that was subject to wage tax upon delivery or that was not recognized for wage tax purposes solely because the EUR 2,000 tax exemption applied, should be considered as part of the acquisition costs.

Capital gain upon sale = sale proceeds - acquisition costs (including the taxable benefit *realized upon delivery of the shares including any gain not recognized for wage tax purposes solely because of the EUR 2,000 tax exemption) - transaction costs*

The capital gain is taxed at the **flat rate of 25%.** Please note an additional **5.5% solidarity surcharge** and – if applicable – **church tax of 8% or 9%** on income tax applies.

A **tax-exempt amount of EUR 1,000** (singles) **or EUR 2,000** (spouses / registered life partners assessed together) on your total investment income (*i.e.* including all interests, dividends,capital gains and other investment income you receive in 2026) will be available (*Sparer-Pauschbetrag*).

You should be obliged to file a German income tax return and report your capital gains only under certain circumstances:

– **If your shares are held with Société Générale**: the German taxes are not withheld at source and you will be responsible for reporting yourcapital gain in your annual income tax return and paying income tax in accordance with your income tax assessment notice.

– **If your shares are held with Commerzbank**: the German taxes payable should be withheld at source and there is generally no need to declare the capital gain in your annual income tax return. However, if you did not apply for consideration of the above-mentioned tax-exempt amount of EUR 1,000 (or EUR 2,000) with the German financial institution or if you are unsure whether and / or to what extent the tax-exempt amount wascorrectly taken into account, we recommend declaring the capital gains in your annual income tax return. All investment income has to be reported in the annual income tax return wherethe taxpayer requests a review of the tax rate on investment income.

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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 or other 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