AIRBUS ESOP 2026

COUNTRY SUPPLEMENT

HONG KONG

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 contents of this document have not been reviewed by any regulatory authority in Hong Kong. You are advised to exercise caution in relation to the offer. If you have any doubts about any of the contents of this document, you should obtain independent professional advice.

Eligibility

The ESOP 2026 is proposed to you because you are an employee of the 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 a loan from your employer entity, which you hereby consent to repay 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 the amount of this loan will be then reimbursed by you to your employer through payroll deductions.

If you select Packages 1 to 7, you may opt for reimbursement of this loan by:

- 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.

If you select Packages 8 or 9, only Option 2 is available.

Deduction from salary to reimburse the loan from your employer is based on your express agreement granted through your participation in ESOP 2026.

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.

Please note that deductions from salary are subject to limitations. In particular, the total deduction for a particular month must not exceed ½ of the wages payable to you in the wage period in which the deduction is made. You should consider this limitation 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 subscription amount in Hong Kong 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 Hong Kong Dollar. As a result, if the value of the Euro strengthens relative to the Hong Kong Dollar, the value of your shares expressed in Hong Kong Dollars will increase. Conversely, if the value of the Euro weakens relative to the Hong Kong Dollar, the value of your shares expressed in Hong Kong Dollars 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).

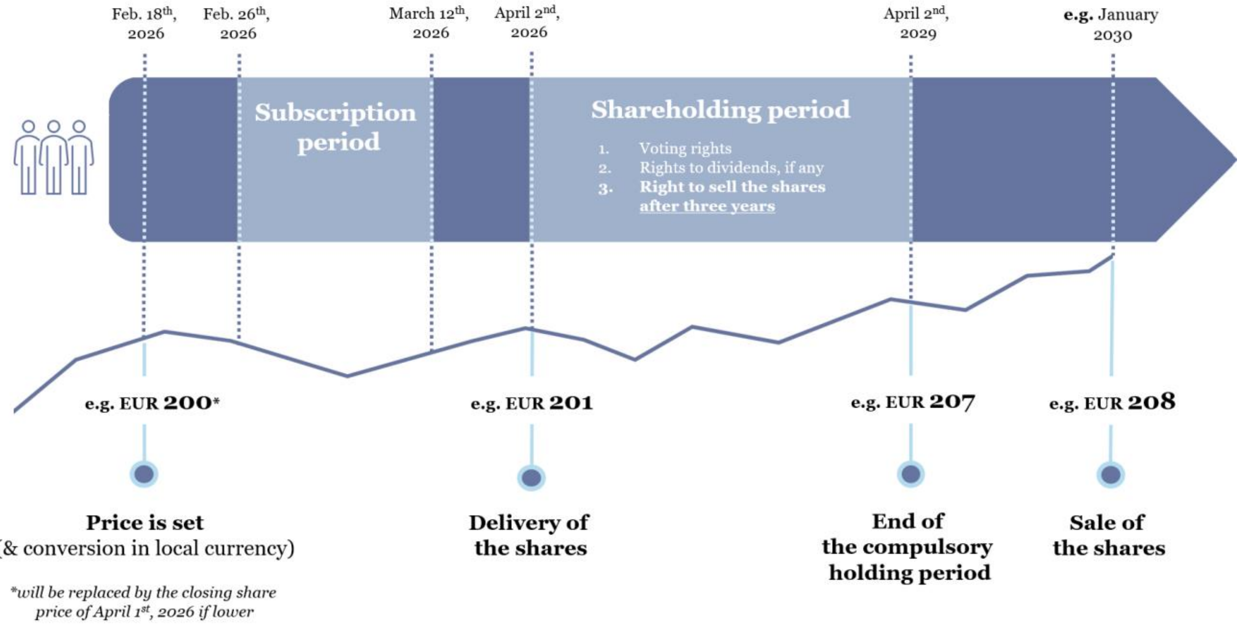
Tax Information

This summary sets forth general principles that are expected to apply to employees who participate in the Offer who are chargeable to salaries tax in Hong Kong and/or are and remain to be resident in Hong Kong for the purposes of the tax treaty concluded between the Netherlands and Hong Kong for the avoidance of double taxation.

This summary is given for informational purposes only and does not constitute legal advice 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 expected to be 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 with respect to acquisition of Airbus shares

In the ESOP 2026, you select a Package which allows 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 allocated for free (**Matching Shares**).

- You recognize a taxable benefit corresponding to the market value of the free **Matching Shares** delivered to you.

  For salaries tax purposes, the IRD considers the market value of listed shares to be the closing quotation price of Airbus SE shares on the date of their delivery on your share account, i.e., on April 2, 2026.[1]

  Furthermore, considering the shares are subject to a 3-year lock-up period, **a 15% discount may be recognized by the IRD** to reduce the market value of the Matching Shares when computing the amount of the taxable benefit:

  Taxable benefit = (85% x market value of a Matching Share) x Number of Matching Shares received

- You may also recognize a taxable benefit corresponding to any difference between the market value of the **Acquisition Shares** and the price for which you paid for such shares under this offering.

  Because the date on which the purchase price is established and the date on which the delivery of the shares takes place are different, a taxable purchase price discount may be deemed to arise in the interim. Similar to the taxable benefit arising from the free Matching Shares, **a 15% discount may be recognised by the IRD** to account for the 3-year lock-up period, which would reduce the market value of the Acquisition Shares when computing the amount of the taxable benefit:

  Taxable benefit = [(85% x market value of an Acquisition Share) x Number of Acquisition Shares received] – price you paid in total for your purchase

- The above benefits are included as part of your employment income and, depending on your income level, subject to salaries tax at **progressive rates of up to 17% or flat rate of 15%, whichever yields the lower amount of tax.** For taxpayers being charged at the flat rate, while the first HK$5 millions of their net income will continue to be subject to the said rate of 15%, the portion of their net income exceeding HK$5 million will be subject to the flat rate of 16%. No MPF obligations apply.

  You will be responsible for reporting the taxable benefit in the year of assessment in which the taxable benefit accrues to you. For this offering, based on our understanding of the IRD's practice, the taxable benefits are to be reported in your 2026/27 annual individual tax return to be issued by the IRD in May 2027. In this regard, on the basis that you will only become a holder of Airbus shares and be entitled to rights as a shareholder as from the delivery of the shares on April 2, 2026, we understand that the IRD's preferred approach is that the date of the allocation and delivery of the shares to you should be treated as the date on which the benefit is accrued to you by the exercise of your right to acquire shares. The date of delivery of the shares pursuant to ESOP 2026 is April 2, 2026, which falls within the tax year 2026/27.

  You are responsible for arranging the tax payment to the IRD upon receipt of the tax assessment.

  Please note that your employer in Hong Kong will also be required to file a return with the IRD setting out any taxable share benefits to which you were entitled in the relevant year of assessment.

[1] All values for tax purposes are reported in Hong Kong Dollars. You shall use the average exchange rate published by the IRD.

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 continue to hold your Airbus shares, you may be taxed as follows with respect to dividends if any are distributed by Airbus SE.

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 Hong Kong

There is **no tax** on dividends arising to individuals in Hong Kong.

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.

The capital gain or loss, if any, realized at the time of sale of your shares, should not have any salaries or other tax implication in Hong Kong as there is **no capital gains taxation** in Hong Kong with respect to individuals.

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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	€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