AIRBUS ESOP 2026

COUNTRY SUPPLEMENT

INDIA

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.

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 ATR India Customer Support Pvt. Ltd., 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.

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

- 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.

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, deduction for a particular month must not exceed 50% of your monthly wages. This limitation is only applicable to you if your monthly wages are less than INR 24,000.

You should consider this limitation when you decide upon the Package that you are purchasing and the Option that you select for the payment.

Should the TCS be due, the corresponding amount of the TCS will be collected by deduction from your salary.

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, subject to compliance with applicable law. 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.

Tax Collected at Source

In view of the applicable Tax Collected at Source ("TCS") provisions on Liberalized Remittance Scheme ("LRS") of the Reserve Bank of India ("RBI"), as applicable from October 1st, 2023, remittances under the ESOP 2026 would be subject to TCS, if your total remittances under the LRS in a financial year starting on April 1st, 2026 exceed INR 10 Lakhs.

The additional amount above this threshold will be subject to TCS at a rate of 20%.

By participating in the ESOP 2026, you accept that the TCS could be withheld from your salary.

In ESOP, all remittances abroad will be handled on your behalf by your employer.

Because calculation of the threshold that triggers TCS must take into account other payments made by you abroad under LRS in addition to acquisition of shares under the ESOP 2026, as the case may be, it is your personal responsibility to ensure that your employer is informed of whether your acquisition of shares under the ESOP 2026 triggers TCS, in whole or in part. Non-compliance may lead to penalties, interest and other legal implications as applicable.

Please refer to the tax section below for more information.

Additionally, **you acknowledge that the sum of all your transfers abroad between April 1, 2026 and March 31, 2027, including under the ESOP 2026, must not exceed the limit of US$250,000.**

Exchange rate

Although you will pay your acquisition amount in Indian Rupees, the purchase price of Airbus Shares is set in Euro. 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 Indian Rupee. As a result, if the value of the Euro strengthens relative to the Indian Rupee, the value of your shares expressed in Indian Rupees will increase. Conversely, if the value of the Euro weakens relative to the Indian Rupee, the value of your shares expressed in Indian Rupees 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

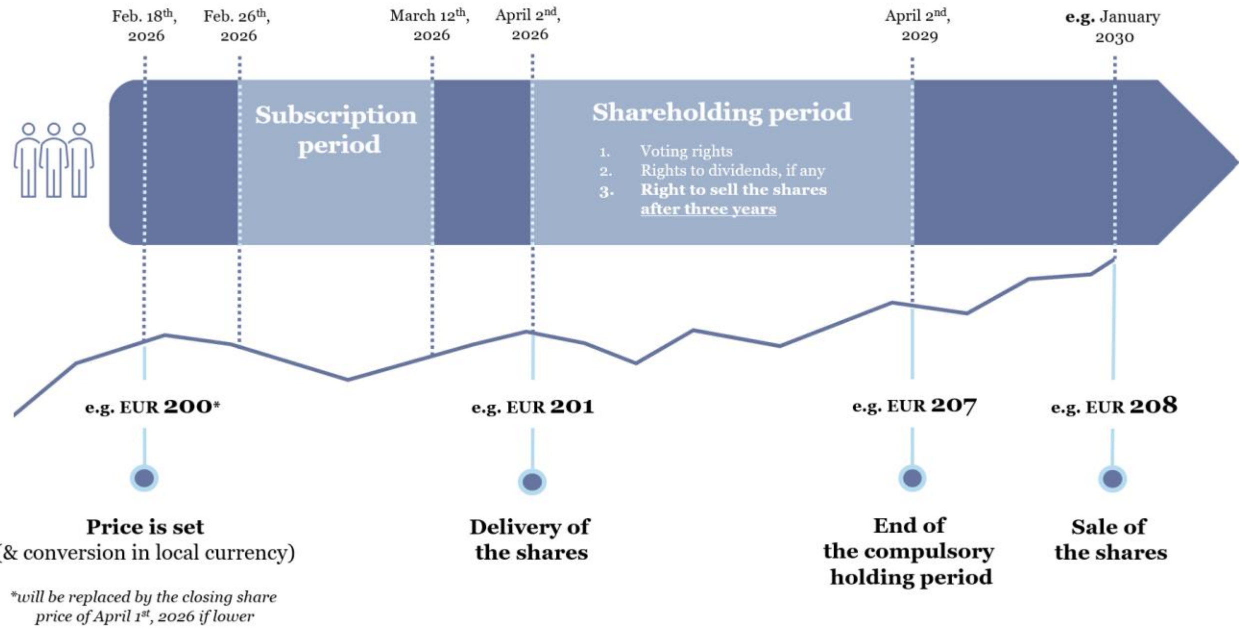
This summary sets forth general principles that are expected to apply to employees who participate to the Offer and are and remain during the whole period of their investment tax resident of India.

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.

While no social security tax is applicable (as per present applicable law), please note that the employment laws in India are in the process of being re-enacted and the rules governing the social security contributions are yet to be notified. While the social security charges are not likely to be impacted under the new regime on account of an employee's participation in the offering, this would have to be reconfirmed once the relevant rules are notified.

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.

- As mentioned above, remittances under the ESOP 2026 would be subject to TCS, if your total remittances under the Liberalized Remittance Scheme in a financial year since April 1, 2026 exceed INR 10 Lakhs (Including for the ESOP 2026), on the date you make the payment for the ESOP 2026.

  The additional amount above this threshold will be subject to a 20% TCS.

  This means that 20% of the amount exceeding INR 10 Lakhs will be withheld from your salary.

  It may be worthwhile to note that, TCS collected and deposited by Bankers on your behalf (if applicable), would not be a cost to you as you would be able to claim refund/ credit of such TCS upon filing of your Income Tax Return ('ITR') for that respective Financial Year ('FY').

- You make a taxable benefit corresponding to the difference between the fair market value of all shares delivered to you (Acquisition Shares and Matching Shares) and the purchase price that you paid:

  Taxable benefit = fair market value of the share x total number of shares received (Acquisition Shares and Matching Shares) - *price you paid for the Package*

  For tax purposes, the fair market value of the shares will be determined by a "*category I merchant banker*" registered with the Securities and Exchange Board of India. (To arrive at the fair market value, Merchant Banker may take into consideration the listed price of Airbus SE share on the date of its delivery to you, i.e., on April 2, 2026).

  This benefit is considered as "*perquisite*" income and subject to tax at **progressive rates currently up to 30%**, as well as a surcharge, the % of which varies depending on your total income and health and education cess of 4%.

  Under the default tax regime applicable to you ("**New Tax Regime**"), the following slab rates shall be applicable:

  - For income up to INR 400,000 – Nil tax is payable
  - For income between INR 400,001 and INR 8,00,000 – rate is 5%
  - For income between INR 800,001 and INR 1,200,000 - rate is 10%
  - For income between INR 1,200,001 and INR 1,600,000 – rate is 15%
  - For income between INR 1,600,001 and INR 2,000,000 – rate is 20%
  - For income between INR 2,000,001 and INR 2,400,000 – rate is 25%
  - For income above Rs. 2,400,000 – rate is 30%

  Under the New Tax Regime, if your income does not exceed INR 1,200,000 you can avail rebate which is deductible from income-tax before calculating education cess. The amount of such rebate is 100% of income-tax or INR 60,000, whichever is less. Further, if your total income chargeable to tax under New Tax Regime exceeds INR 700,000 or INR 1,200,000 and the tax payable on such income exceeds the difference between the total income and INR 700,000 or INR 1,200,000 then you can claim a rebate with marginal relief to the extent of the difference between the tax payable on such total income and the amount of income by which it exceeds INR 700,000 or INR 1,200,000. Also, the provisions of Alternate Minimum Tax shall not be applicable to you.

  You may also opt for alternate slabs of marginally increased progressive tax rates in case you choose to opt out of the New Tax Regime ("**Old Tax Regime**").

  Under the Old Tax Regime, the following slab rates shall be applicable to you:

- For income up to INR 250,000 – Nil tax is payable
- For income between INR 250,001 and INR 500,000 – rate is 5%
- For income between INR 500,001 and INR 1,000,000 - rate is 20%
- For income above Rs. 1,000,000 – rate is 30%

Under the Old Tax Regime, if your income does not exceed INR 500,000 then you can avail rebate which is deductible from income-tax before calculating education cess. The amount of such rebate is 100% of income-tax or INR 12,500, whichever is less.

The % of applicable surcharge is:

- If your total income exceeds INR 5 million but does not exceed INR 10 million, a surcharge rate of 10% is applicable;
- If your total income exceeds INR 10 million but does not exceed INR 20 million, a surcharge rate of 15% is applicable;
- If the total income exceeds INR 20 million but does not exceed INR 50 million, a surcharge rate of 25% is applicable;
- If the total income exceeds INR 50 million, a surcharge rate of 37% is applicable.

However, under the New Tax Regime, the surcharge is capped at 25%.

Furthermore, an **additional health and education cess at the rate of 4%** is also levied on the amount of tax payable and surcharge (if any).

The amount of the tax (including surcharge (if applicable)) and health and education cess owed by you will be **withheld by your employer** from your salary.

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

The interest differential (i.e. the difference between the market rate of interest (to be arrived in prescribed manner) - and actual rate of interest recovered from you on salary advance, which is zero) **is subject to taxation** at applicable tax rates presented above, **if the amount of the loan exceeds INR 20,000**.

The amount of the tax owed by you will be **withheld by your employer** from your salary.

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 India

Under Indian tax law, dividends are taxed at progressive rates currently ranging **up to 30%**, as well as a surcharge, the of which varies depending on your total income:

- If your total income exceeds INR 5 million but does not exceed INR 10 million, a surcharge rate of 10% is applicable;
- If your total income exceeds INR 10 million, a surcharge rate of 15% is applicable;

Furthermore, an **additional health and education cess at the rate of 4%** is also levied on the amount of tax payable and surcharge (if any). As mentioned in 'Taxation at the time of acquisition of Airbus shares', you may also opt for the New Tax Regime.

In principle, **tax credit ought to be available** for the withholding tax paid in the Netherlands. However, such tax credit cannot exceed the income tax payable on such dividend income in India.

You will be responsible for reporting the dividends arising on your shares in your India tax return provided you qualify as Resident & Ordinarily Resident ('ROR') in India for that year.

You must **pay tax on dividend income yourself in four advance tax installments** (i.e. by June 15th, September 15th, December 15th and by March 15th). Advance tax is payable during the tax year if the estimated taxes (net of taxes withheld) exceeds INR 10,000.

Dividends shall be repatriated to India promptly upon declaration.

Moreover, if you qualify as ROR, you are required to disclose the details of your foreign assets including foreign accounts in your Indian tax return for the fiscal year under consideration.

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.

Taxation will take place at the time of sale of your shares, if you make a capital gain.

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

Taxable benefit = sale proceeds – market value upon delivery of the shares – transfer expenses

In case of capital loss, short term capital loss can be offset from short or long-term capital gains. However, long term capital loss can be set off against long term capital gains only. Any unused annual capital losses can be carried forward up to eight years if the annual income tax return is filed.

Rates of taxation vary depending on whether shares have been held for 24 months of the purchase or less.

- <u>Considering that the ESOP 2026 provides for a mandatory holding period of at least 3 years, the gain resulting from resale of shares acquired in the ESOP 2026 shall be taxable as long-term capital gain</u>: the capital gain is taxed at the **flat rate of 12.5%**, plus the applicable surcharge and cess (as discussed below). The maximum surcharge applicable for such long-term capital gains is 14.95%.
- <u>In case of resale of shares within 24 months of purchase (i.e., in case of death), the gain will be taxable as short-term capital gain</u>: the capital gain is taxed at **progressive rates currently up to 30%**, as well as a surcharge, the rate of which varies depending on total income. The % of surcharge is:
    - If the total income exceeds INR 5 million but does not exceed INR 10 million, a surcharge rate of 10% is applicable;
    - If the total income exceeds INR 10 million but does not exceed INR 20 million, asurcharge rate of 15% is applicable;
    - If the total income exceeds INR 20 million but does not exceed INR 50 million, a surcharge rate of 25% is applicable;

- If the total income exceeds INR 50 million, a surcharge rate of 37% is applicable.

However, under the New Tax Regime, which is default tax regime, the surcharge is capped at 25%.

Furthermore, an **additional health and education cess at the rate of 4%** is also levied on the amount of tax payable and surcharge (if any). As mentioned in ‘Taxation at the time of acquisition of Airbus shares’, you may also opt for the New Tax Regime.

You will be responsible for reporting the capital gain/loss in your annual tax return to be filed **before July 31st following the year in which the sale of shares takes place**. You must **pay capital gain tax yourself in four advance tax installments**.

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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