

AIRBUS ESOP 2026

COUNTRY SUPPLEMENT

JAPAN

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

Please note that the total number of shares offered in Japan is capped and will be reduced to fall within the total amount of less than JPY 50 million. This JPY 50 million limit is applicable in Japan irrespective of whether the total number of shares offered in ESOP 2026 on a worldwide basis is oversubscribed or not.

In case of oversubscription, the participants' acquisition orders would be reduced by applying the rule set forth in section D of Plan rules.

The offering was not registered with the Director General of Kanto Local Finance Bureau.

Eligibility

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.

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 6 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 6 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 6 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.

Deduction from salary is based on your express agreement granted through your participation in ESOP 2026. Please note that deductions from salary are subject to limitation. In particular, the deduction amount cannot not exceed one fourth of your monthly salary.

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 Japanese Yen, 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 Japanese Yen. As a result, if the value of the Euro strengthens relative to the Japanese Yen, the value of your shares expressed in Japanese Yen will increase. Conversely, if the value of the Euro weakens relative to the Japanese Yen, the value of your shares expressed in Japanese Yen 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).

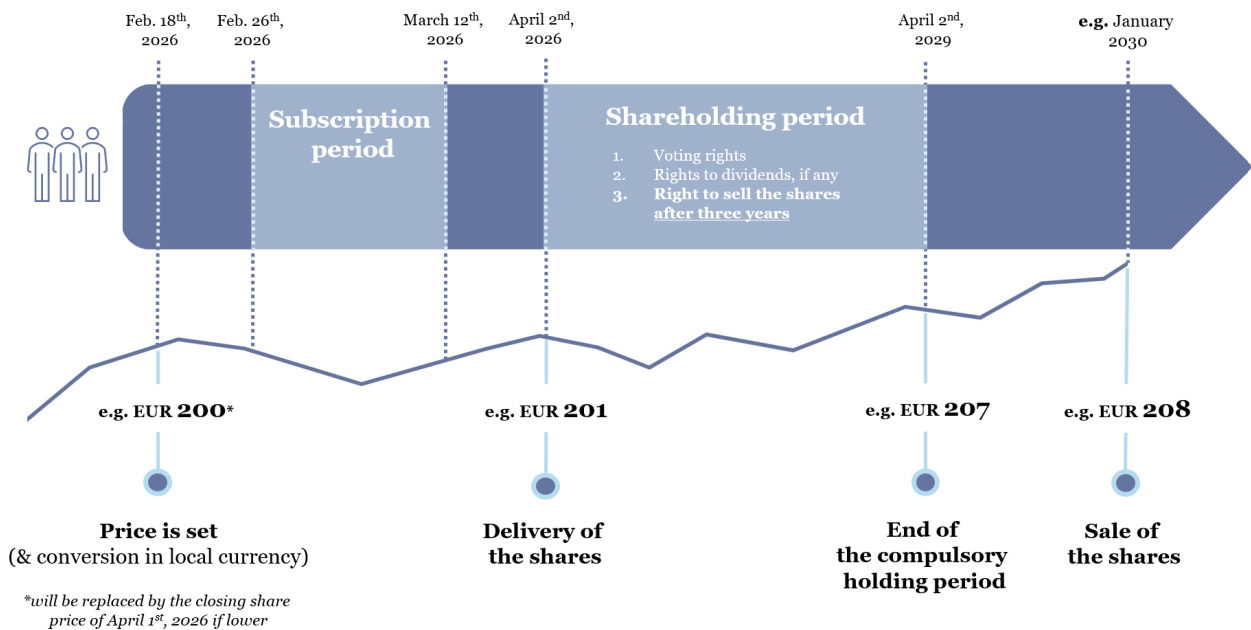
Tax information

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 Japan.

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, 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.

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

$$\text{Taxable benefit} = \text{market value of the share} \times \text{total number of shares received} - \text{price you paid for the Package}$$

For tax purposes, the market value is the closing listed price of Airbus SE share on the date of its delivery, i.e., on April 2, 2026.¹

This benefit is considered salary income and subject to National income tax at progressive rate which is currently ranging of up to 55.945% (45% for income tax, 0.945% for special income tax for reconstruction and 10% for Local Inhabitant's tax). No social security charges apply.

You will be responsible for reporting the taxable benefit in your annual tax return to be filed before March 15th of the year following the purchase of the shares.

National income tax due on the annual tax return should be either paid with the payment voucher by the filing due date or if an automatic bank transfer procedure is set up, the payment will be due mid- April. Local inhabitant's tax is collected in the year that follows the year of acquisition.

- 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 benefit equal to 1.3% per annum applied to the amount of the purchase price is deemed salary income and subject to income tax, unless the taxable amount resulting from this calculation does not exceed JPY 5,000.

2. Taxation/reporting requirements 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. You may also be subject to reporting requirements.

- 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 Japan

Under Japanese tax law, foreign dividends should be reported either:

¹ All values for tax purposes are reported in Japanese Yen. For these purposes, you shall refer to the Telegraphic Transfer Middle Rates.

- under aggregate taxation, at progressive rate up to 55.945% (45% for income tax, 0.945% for special income tax for reconstruction and 10% for Local Inhabitant's tax); or
- upon election, under separate taxation at the tax rate of 20.315% (15% for income tax, 0.315% for special income tax for reconstruction and 5% for Local Inhabitant's tax) for the dividends received from listed shares until December 31st, 2037.

Local inhabitant's tax is collected in the year that follows the year of payment of dividends.

You can claim a foreign tax credit on the Japan resident tax return with respect to the Dutch withholding tax up to a certain limit.

- **Overseas Assets reporting:** as a permanent resident taxpayer, you will be required to report the value of the assets owned overseas to the Japan tax authorities on or before June 30th if the aggregate value of overseas assets as of December 31st of the preceding year is more than 50 million yen.
- **Assets and Liabilities reporting:** you are subject to reporting of global assets and liabilities on or before March 15th if the following conditions are met: (i) you are required to file a tax return and a net income of the preceding year (excluding retirement income) exceeds 20 million yen AND you hold worldwide assets with a gross fair value of 300 million yen or more as of December 31st of the preceding year OR you hold assets subject to the exit tax amounting to 100 million yen or more as of December 31st of the preceding year or (ii) you hold worldwide assets with a fair value of JPY 1 billion or more as of December 31st of the preceding year.

Please note that while holding of shares in itself does not trigger taxation, you may be liable to tax on unrealized capital gains under the 'Exit Tax' with respect to your Airbus shares if you depart from Japan and hold certain financial assets such as securities and derivatives with a total value of JPY 100 million or more upon departure from Japan.

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. In case of capital loss (transacted through a broker outside Japan), it can be offset against any capital gain from sale of public traded shares in current year.

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 on the date you became a shareholder (i.e., the Grant Date of April 2, 2026).

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

The capital gain is taxed at the rate of 20.31% (15% for income tax, 0.315% for special income tax for reconstruction and 5% for Local Inhabitant's tax).

You have the obligation to report the capital gain derived from outside Japan in your annual tax return, which is due by March 15th of the year following the sale of your shares.

You are responsible for paying this capital gain tax. National income tax due on the annual tax return should be either paid with the payment voucher by the filing due date or if an automatic bank transfer procedure is set up, the payment due will be around middle of April. Local Inhabitant's tax is collected in the year that follows the year of sale of shares.

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