AIRBUS ESOP 2026

COUNTRY SUPPLEMENT
NEW ZEALAND

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 gives 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 the 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.

Warning statement pursuant to the Financial Markets Conduct Act 2013

The statement below is provided in order to comply with New Zealand securities law and in particular the Financial Markets Conduct Regulations 2014 ("**FMC Regulations**"). This offering is made in reliance on the exclusion for employee share purchase schemes under clause 8 of Schedule 1 of the Financial Markets Conduct Act 2013 ("**FMC Act**") and is therefore not a "regulated offer" under the FMC Act and FMC Regulations and does not require the preparation of a product disclosure statement.

Warning

This is an offer of ordinary shares. Ordinary shares give you a stake in the ownership of Airbus SE. You may receive a return if dividends are paid.

If Airbus SE runs into financial difficulties and is wound up, you will be paid only after all creditors have been paid. You may lose some or all of your investment.

New Zealand law normally requires people who offer financial products to give information to investors before they invest. This information is designed to help investors to make an informed decision.

The usual rules do not apply to this offer because it is made under an employee share purchase scheme. As a result, you may not be given all the information usually required. You will also have fewer other legal protections for this investment.

Ask questions, read all documents carefully, and seek independent financial advice before committing yourself.

Transfer of shares

Airbus' ordinary shares are quoted. Airbus intends to quote the ordinary shares offered under the Offer on the Bilbao, Barcelona, Valencia and Madrid Stock Exchanges, Paris Stock Exchange and Frankfurt Stock Exchange. This means you may be able to sell them on the Bilbao, Barcelona, Valencia and Madrid Stock Exchange, Paris Stock Exchange or Frankfurt Stock Exchange if there are interested buyers. You may get less than you invested. The price will depend on the demand for the ordinary shares.

Your shares cannot be sold during the lock-up period of three years after delivery of the shares into your share account, except in the case of your death.

Annual report and audited financial statements

You have the right to receive from Airbus, on request and free of charge, a copy of Airbus' latest annual report, a copy of the latest annual financial statements of Airbus and a copy of the auditor's report on those financial statements. You may obtain a copy of those documents by electronic means on the following website: https://www.airbus.com/en/investors

Eligibility

The ESOP 2026 is proposed to you because you are an employee of Airbus group.

In order to be eligible to participate in the Offer in New Zealand, 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
- Have 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 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 the ESOP 2026.

You should consider the amount of your monthly salary 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 New Zealand dollars, the purchase price of Airbus shares is set in Euros. The amount of the purchase price of your Package will be converted into 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 New Zealand dollar. As a result, if the value of the Euro strengthens relative to the New Zealand dollar the value of your shares expressed in New Zealand dollars will increase. Conversely, if the value of the Euro weakens relative to the New Zealand dollar, the value of your shares expressed in New Zealand 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 in the bank account indicated to Société Générale Securities Services or may be transferred to you through your employer. When the direct payment of the dividends to you is not possible or is impractical, you expressly accept that the payment of your dividends may be paid to you through your employer or an establishment authorized by local regulations on your behalf, net of applicable social security charges and tax levies, as the case may be.

Labour 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.

Your salary is intended to adequately remunerate you for the work under your employment agreement and the Offer is not intended to form part of your remuneration package.

Gains or benefits that you may receive or be eligible for under this 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).

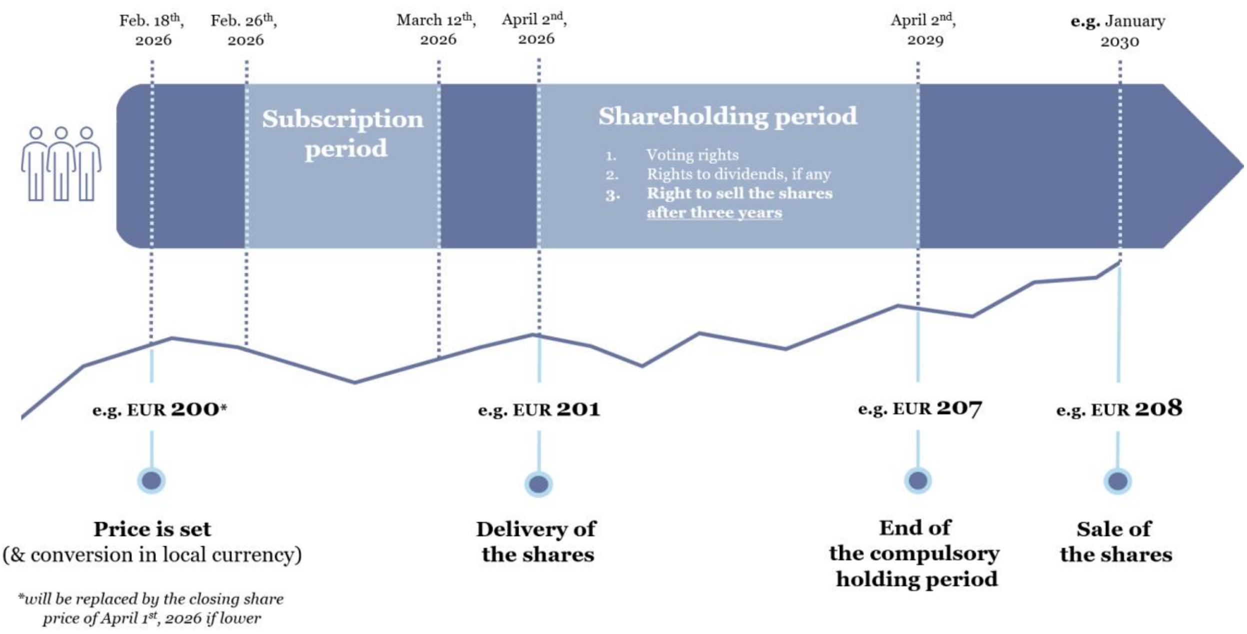
Tax Information

This summary sets forth general principles that are expected to apply to employees who participate in this Offer and are and remain during the whole period of their investment tax resident (and not transitional resident) of New Zealand.

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 does not provide you with any financial/tax advice or any recommendation or opinion whether to participate in the Offer. 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.

A taxable benefit arises if shares are acquired for less than their market value on the date of acquisition.

Taxable benefit = market value of the share x total number of shares received - price you paid in total for your purchase

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.

This benefit is considered employment income and subject to tax at progressive rates currently ranging **from 10.5% to 39%**, as set out in the table below. There is **no separate social security tax**.

Tax Rate	Income Thresholds
10.5%	$0 - $14,000
12.82%	$14,001 – $15,600
17.5%	$15,601 - $48,000
21.64%	$48,001 – $53,500
30%	$53,501 - $70,000
30.99%	$70,001 – $78,100
33%	$78,101 - $180,000
39%	$180,001+

Your employer must report the value of any taxable benefits you receive under the ESOP 2026 to the Inland Revenue as part of the employment income information filing. This will be reflected in the Summary of Income issued to you by Inland Revenue for the tax year from April 1st, 2025 to March 31st, 2026 (the taxable benefit being treated as derived by you in that tax year). Your employer may advise you of the taxable benefits reported to Inland Revenue.

The employer may choose to pay tax on your behalf, through the PAYE withholding system. If not, you will be responsible for meeting the tax payment obligation as part of your tax due for the 2026/27 tax year.

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 will be taxable with respect to dividends if any are distributed by Airbus SE or,if applicable, the income created under the Foreign Investment Fund ("**FIF**") regime (see below).

Dividends will be subject to a dividend withholding tax in the Netherlands and may also 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 New Zealand

Under New Zealand tax law, your liability to be taxed depends on whether the FIF rules apply.

- If the total cost of all of your foreign shareholdings is not more than NZ$50,000, **you are subject to what is known as "dividend taxation"**. In such case, any dividend paid on your shares is taxable at your marginal tax rate in the tax year in which it is paid to you.

  The gross dividend and any foreign tax credits must be reported to Inland Revenue through myIR, modification to the Summary of Income received from Inland Revenue or included in your personal tax return. If any amount of foreign tax is withheld from the dividend on payment to you, it may be available as a credit against the tax payable for the tax year.

  The above is unless you elect to the contrary and opt for FIF taxation (see below).

- If the total cost of all of your foreign shareholdings (excluding ASX listed shares and certain Australian unit trusts) is more than NZ$50,000, **you are subject to FIF taxation**. If this cost threshold is exceeded, FIF taxation applies to all foreign shareholdings and not just the excess over NZ$50,000. You should take advice from your tax advisor if you are uncertain as to whether the threshold will be met in your case and as to what foreign equity investments might be excluded from the calculation.

  You may elect to apply FIF taxation despite not exceeding the NZ$50,000 cost threshold.

  If you are subject to the FIF regime**, the calculation of FIF income takes into account dividends (and sales) so any dividends are not separately taxed or reported to Inland Revenue.**

  For this purpose, you must select a calculation method authorised by the rules on FIF taxation for the purpose of calculating the taxable income arising from your investment. The Fair Dividend Rate Method is assumed to be the authorised calculation method which you will select. Under this method, the taxable income is the amount that is 5% (or other percentage in force for the tax year) of the market value of the foreign investment at the start of the tax year, being each 1 April.

  Any dividends derived from your Airbus shares during the tax year are not subject to further/separate taxation. The taxable income created under the fair dividend rate method is the only taxable income from the foreign investment.

  The application of the FIF rules (compulsory and elective) and the calculation of FIF income is complex and you are recommended to seek professional advice. Inland Revenue has a helpful guide and calculator on its website to calculate FIF income.

There is no obligation to provide Inland Revenue with information on income for a tax year if, for that tax year, your non "reportable income" does not exceed NZ$200. Broadly, non-reportable income is all income not within a New Zealand withholding tax regime (such as foreign dividends and FIF 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. 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.

There is **no comprehensive capital gains tax** in New Zealand. Therefore, if dividend taxation applies, sale proceeds should not be taxable unless you are in the business of dealing in shares, acquired the shares for the purpose of disposing of them, or dispose of the shares as part of a profit-making undertaking or scheme. Similarly, a capital loss on sale should not be deductible.

If FIF taxation applies, then the calculation of FIF income already takes into account dividends and capital gains and thus, any sale proceeds should not be separately taxed or reported to Inland Revenue.

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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