AIRBUS ESOP 2026

COUNTRY SUPPLEMENT

POLAND

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

These materials are for advertisement. These materials do not constitute a basis for making any investment decision. Neither Airbus nor any of the Company's group's employers or employees, their representatives or advisers, provide investment advisory services or any other advisory services (including tax advisory) in connection with this ESOP 2026.

Investment is your personal decision that should be made while taking into consideration your own funds, investment objectives, individual tax situation and any other available investment alternatives. In light of the foregoing, you are encouraged to consider diversifying your investment portfolio in order to ensure that the risk taken is not subject to excessive concentration in a single investment.

Information concerning the ESOP 2026 is provided in the European information document for Poland prepared for the ESOP 2026 purposes and made available in offices of the Polish companies participating in the ESOP 2026, on the Airbus's website dedicated for the ESOP 2026 and on the intranet website of Airbus.

The European information document for Poland is the only legally binding document relating to the ESOP 2026 on the territory of Poland. Pursuant to Article 1 section 4 letter (i) of the Regulation (EU) 2017/1129 of the European Parliament and of the Council of 14 June 2017 on the prospectus to be published when securities are offered to the public or admitted to trading on a regulated market, and repealing Directive 2003/71/EC, preparation and approval of prospectus is not required with respect to the Offer.

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, 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 wire transfer to the company bank account. Details will be provided by your employer.

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 by wire transfer.

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. Please read the Plan Rules for procedures that Airbus may apply in case of default of payment.

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

In the case that any sums resulting from your investment in ESOP are paid to you through your employer, these sums are not part of your salary and your employer acts in this respect as an intermediary only.

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).

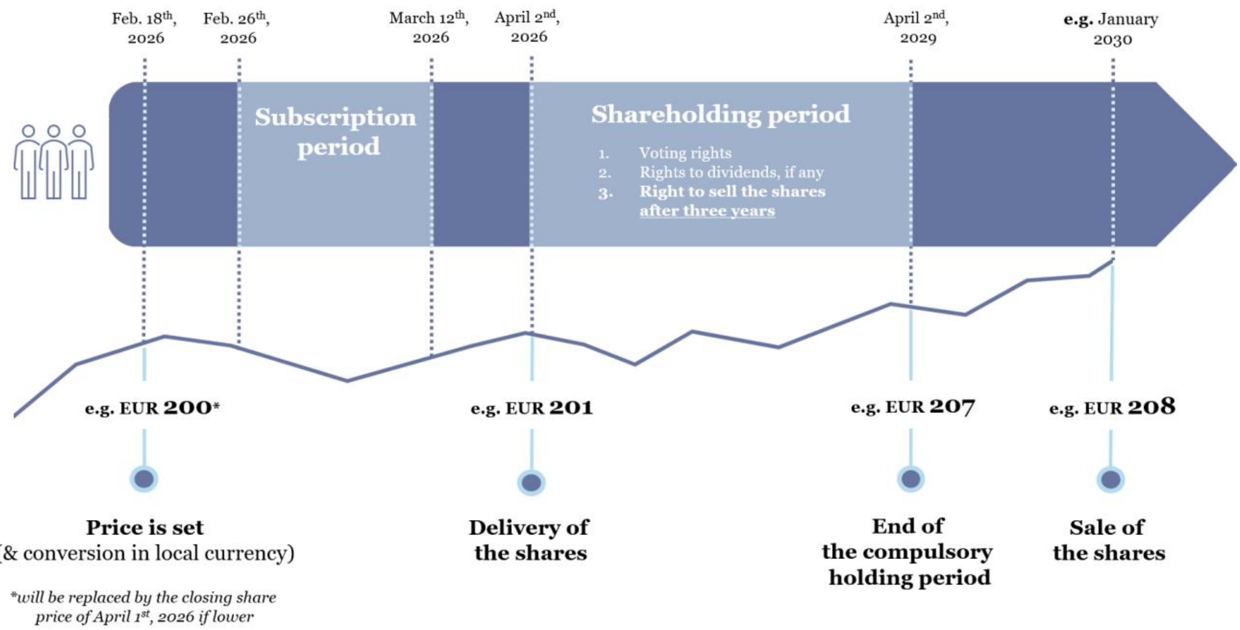
Tax Information

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 Poland.

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 <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 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.

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.

However, income tax is **deferred to the moment of sale of the shares** and you have no reporting obligation at the moment of acquisition of the shares.

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 Poland

Under Polish tax law, dividends are taxed at the **flat rate of 19%**.

In principle, the withholding tax paid on dividends in the Netherlands can be deducted against withholding tax payable in Poland on those dividends (up to the amount of 15% of the gross dividend).

You will be responsible for reporting the dividends and paying income tax in your annual tax return during which the income is received or made available to you.

- Moreover, you **need to report the foreign account(s)** to the National Bank of Poland on the specific form if the total value exceeds PLN 7 000 000 at 31st December during the tax year.

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 ofcapital loss, such losses may be offset against other capital gains of the same nature for the year. The remaining capital losses can be offset during five years following the one during which capital losses occurred.

The loss can be claimed only if reported in an annual tax return in the year in which it is incurred.

The capital gain is equal to the difference between the gross sale proceeds on the date of the sale and the cost basis of the shares, minus the transaction costs (e.g. broker's fees).

Taxable capital gain = sale proceeds – (price you paid to acquire the shares + any other costs ofthe purchase of the shares) – broker's commissions

All income and cost incurred in foreign currency should be exchanged to PLN using the average exchange rate as per announcement of the National Bank of Poland applicable for the last working daybefore the date when the income/cost was incurred.

The capital gain is taxed at the **flat rate of 19%.**

If your cumulative income in the year of the sale exceeds PLN 1 m, additional **4% solidarity levy** will be due on the amount of income exceeding the limit of PLN 1 m.

You must declare your capital gain in your annual tax return for the **year in which the gain was received or made available to you.** This annual tax return is to be filed before April 30th of the following year.

You are responsible for paying the capital gain tax and solidarity levy, if any.

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