

AIRBUS ESOP 2026
COUNTRY SUPPLEMENT
FRANCE – PEG FORMULA

You have been invited to participate in the share offering of Airbus SE made in the context of the Airbus EmployeeShare Ownership Plan 2026 ("**ESOP 2026**").

In ESOP 2026, you can opt for investment in the framework of the Employee Group Savings Plan of Airbus ("**PEG Formula**") or out of this framework ("**Direct Shareholding Formula**").

The purpose of this document is to provide you with a summary of operation of the PEG Formula and of the social security and income tax arising from your participation to ESOP 2026 in France. For information regarding the Direct Shareholding Formula, please read the document "Country Supplement – France – Direct Shareholding Formula".

Investing in ESOP 2026 carries a risk of capital loss, as it follows the Airbus share price up and down.

As part of your employee savings scheme, you have access to several FCPEs that are not invested in company securities (cash/money market, bonds, shares, profiled or discretionary management) in order to be able to diversify your savings.

The list of funds available is as follows: FCPE PEG Airbus Monétaire, FCPE PEG Airbus Diversifié, FCPE PEG Airbus Développement Durable et Solidaire, FCPE PEG Airbus Actions, FCPE PEG Airbus Protect 90, FCPE PEG Airbus Obligations EURO Solidaire.

General information on the PEG Formula

If you choose to invest in the PEG Formula, you purchase Airbus shares through the employee mutual fund ("*fonds commun de placement d'entreprise*") FCPE ESOP Airbus Relais 2026, of which you will receive units corresponding to your investment in shares. Following completion of the offer, the FCPE ESOP Airbus Relais 2026 will merge with the FCPE ESOP Airbus.

We invite you to consult the Key Information Documents ("**KID**") of the FCPE ESOP Airbus Relais 2026 and of the FCPE ESOP Airbus available to you for more information.

Eligibility

The ESOP offer is open to employees of all entities of the Airbus group in which Airbus holds more than 50% of the share capital, as well as the employees of the following entities consolidated by Airbus: Avions de Transport Régional, Airbus ATR and ASB Aerospatiale Battery.

As a reminder, the eligibility rule to make payments in the PEG requires 3 months of seniority. This rule will apply if you opt for the PEG Formula. However, under the Direct Shareholding Formula, persons who are employees of an Airbus group entity between 31 December 2025 and 2 April 2026 are eligible.

Purchase price

The purchase price of the shares in the PEG Formula is equal to the average of the closing prices of Airbus shares on Euronext over 20 trading days prior to 18 February 2026.

Availability of assets

Your investment will be locked up in the PEG for approximately 5 years, i.e. until 31 May 2031 inclusive.

In addition, your PEG assets resulting from the participation to the ESOP 2026 offer cannot be transferred to another FCPE of the PEG during 3 years (until 2nd April 2029 inclusive).

However, you may request an early redemption of your units in the exceptional early release case provided for in Article R. 3324-22 of the French Labor Code:

- (a) Marriage or civil union of the person concerned;
- (b) Birth or arrival in the home of an adopted child, if there are already at least two children in the household;
- (c) Divorce, separation or dissolution of a civil union when accompanied by a legal decision assigning the usual residency sole or shared of at least one child to the household of the person concerned;
- (d) Violence committed against the person concerned by his or her spouse, partner or partner bound by a civil union, or by his or her former spouse, cohabiting partner or civil partner:
 - i. Either when a protective order is issued in favour of the person concerned by the judge for family matters pursuant to Article 515-9 of the French Civil Code;
 - ii. Either when the facts fall within the scope of Article 132-80 of the French Criminal Code and give rise to an alternative to prosecution, to a criminal settlement, to the initiation of a judicial investigation by the public prosecutor, to a referral to the criminal court by the public prosecutor or the investigating judge, to an indictment or to a criminal conviction, even if not final;
- (e) Disability of the person concerned, his or her children, his or her spouse or the person linked to the person concerned by a civil union. This disability is assessed within the meaning of 2° and 3° of Article L. 341-4 of the French Social Security Code or must be recognised by decision of the Commission for the Rights and Autonomy of Disabled Persons or the President of the Departmental Council, provided that the degree of disability reaches at least 80% and that the person concerned does not carry out any professional activity;
- (f) Death of the person concerned, his/her spouse or his/her civil union partner;
- (g) The termination of the employment contract, the cessation of activity by the individual entrepreneur, the end of the corporate mandate, the loss of the status of collaborating spouse or partner spouse;
- (h) Allocation of the sums saved to the creation or takeover, by the person concerned, his/her children, his/her spouse or his/her civil union partner, of an industrial, commercial, craft or agricultural enterprise, either individually or in the form of a company, provided that it exercises effective control within the meaning of Article R. 5141-2 of the French Labour Code, setting up for the purpose of exercising another self-employed profession or acquiring shares in a production cooperative company;
- (i) Allocation of the sums saved to the acquisition or extension of the main residence resulting in the creation of new living space as defined in Article R. 156-1 of the Construction and Housing

Code, subject to the existence of a building permit or a prior declaration of works, or to the restoration of the main residence damaged following a natural disaster recognized by ministerial order;

j) Allocation of the savings to energy renovation work on the principal residence mentioned in articles D. 316-16 and D. 319-17 of the French Construction and Housing Code;

k) Over-indebtedness of the person concerned, as defined in Article L. 711-1 of the French Consumer Code, upon request addressed to the fund management company or to the employer, either by the president of the committee on over-indebtedness of individuals, or by the judge when the release of rights appears necessary for the discharge of the liabilities of the person concerned;

l) The activity of caregiver exercised by the person concerned, his/her spouse or his/her civil union partner with a relative as defined in Articles L. 3142-16 and L. 3142-17 of the French Labour Code;

m) Purchase of a vehicle that meets one of two conditions:

i) it belongs, within the meaning of article R. 311-1 of the French Highway Traffic Code, to category M1, on light truck category or two- or three-wheel motor vehicle category and motor-driven quadricycles, and it uses electricity, hydrogen or a combination of both as an exclusive source of energy;

ii) it is a cycle with assisted pedalling, new, within the meaning of point 6.11 of Article R. 311-1 of the French Highway Traffic Code.

Your request for early release must be submitted within six months of the occurrence of the generating event, except in cases of termination of the employment contract, death, disability, domestic violence, over-indebtedness and activity of caregiver where it may occur at any time. The early release takes place in the form of a one-off payment which relates, at your choice, to all or part of the rights that may be unlocked. After this 6-month period, you will no longer be able to request the release of your assets based on this event.

Investment cap

Please note that the amount of investment in the PEG is capped.

The total of your investment made in 2026 in the PEG or other employee savings plans to which you have access, except contributions to the collective retirement plan (PERCOL), as the case may be, and excluding contribution to PEG of amounts distributed from profit sharing schemes (*intéressement et participation*), must not exceed 25% of your 2026 annual gross compensation.

In addition, as part of the ESOP 2026 offer, your personal contribution is paid by deduction from your salary and deductions may be subject to limitation.

You shall ensure that you will not exceed applicable limits with the total subscription price for the share package you selected in ESOP 2026.

Payment process

Payment of your investment in the PEG for the acquisition of shares through the FCPE Airbus Relais 2026 is made by deductions 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 invest in Packages 1 to 7, you will 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 invest in Packages 8 and 9, only Option 2 is available.

When choosing the amount that 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 the maximum amount from your salary available after mandatory deductions (such as social security contributions and taxes), until full the purchase price is paid in full, up to a maximum of 3 months. This choice may imply a significant reduction in the amount of salary that will actually be paid to you 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.

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.

Additional shares offered as a matching contribution

Your personal contribution to the 2026 ESOP offer benefits from the matching contribution. Thus, in each subscription Package offered as part of the ESOP 2026 offer, the acquisition of a number of shares is associated with a number of matching shares delivered in the FCPE ESOP Airbus Relais 2026.

The amount of the matching contribution you can benefit from in a calendar year is capped. For investments in company's shares, the cap for 2026 is set at €6,920.64.

If the number of shares offered in the subscription Package you have chosen exceeds this threshold, you may make your personal contribution to the PEG subject to the above-mentioned limits, but the matching shares in the corresponding subscription Package will not be delivered to the FCPE ESOP Airbus Relais 2026. You will receive them in a securities account held outside the PEG. These shares will be governed by the rules applicable to the Direct Ownership Formula. For more information on the Direct Shareholding Formula, please refer to the sheet "Country Supplement - France – Direct Shareholding Formula".

Exercising the rights attached to the shares

As the shareholding of Airbus shares via an FCPE is indirect shareholding, the voting rights at the general meeting related to the shares held through the FCPE will be exercised by the FCPE's Supervisory Board.

Number of shares offered and reduction in case of oversubscription

As part of the ESOP 2026 offering, Airbus is offering a maximum number of 3,500,000 shares. In the event of oversubscription, participants' subscriptions will be reduced proportionately according to the level of oversubscription, taking care however not to lower the initial matching rate.

U.S. Person disclaimer: *The FCPE units offered in ESOP 2026 are not open for subscription by residents of the United States of America. For more information, please refer to the regulations and the key information document of the FCPE ESOP Airbus Relais.*

Russian and Belarusian nationals disclaimer: *Pursuant to provisions of Regulation (EU) n° 833/2014 and Regulation (EC) n°765/2006, as amended, the offering is not made to Russian nationals and persons residing in Russia, nor to Belarussian nationals and persons residing in Belarus, except (i) in case of Russian nationals, if those persons are nationals of a EU Member State, of a country member of the European Economic Area or Switzerland, or have a temporary or permanent residence permit in a EU Member State, a country member of the European Economic Area or in Switzerland and (ii) in case of Belarussian nationals, if those persons are nationals of a EU Member State or have a temporary or permanent residence permit in a EU Member State.*

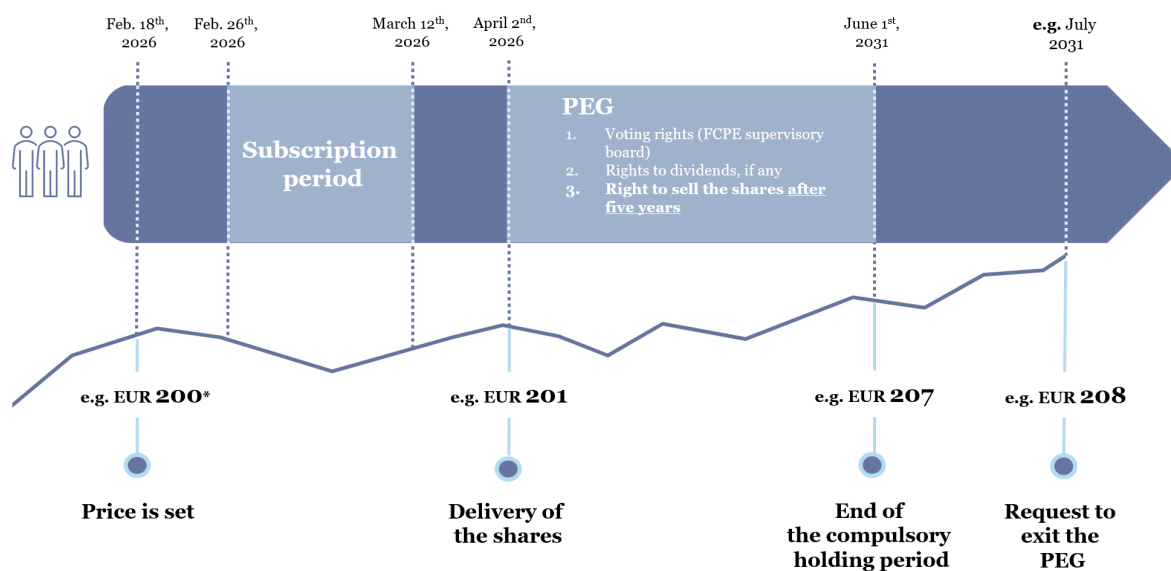
Information on applicable income taxation and social security contributions

The tax and social security implications described below apply to you if at all times, on the period of your investment in the Plan:

- You are a tax resident of France, and
- You perform your professional activity only in France, and
- You are subject to the mandatory social security regime in France, and
- You are not a citizen of United States of America nor a tax resident of any other country than France.

*Information set forth below is based on rules applicable to income tax and social security charges as of **January 2026**. Please note that rules may change and such changes may have an impact on the calculation of your income tax and social security charges as described in this document. This notice is provided for information only. It is not relevant if you are on international mobility.*

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 2026 ESOP you should speak to an independent financial/tax advisor.

1. Taxation in respect of the subscription of units of the FCPE Airbus ESOP Relais 2026

The benefits offered at the time of subscription, i.e. the Matching Shares offered as a match, are exempt from tax.

- The Matching Shares will only be subject to the CSG/CRDS at the rate of 9.7%. The corresponding amount will be deducted by your employer from your salary.
- Additionally, you benefit from a facility offered by your employer for payment of the purchase price. Your employer will make an advance for the total amount of your investment to be repaid through salary deductions.

The benefit resulting from such financing at interest rate of zero as compared to the legal interest rate (2.62% for the first half-year 2026) is not subject to income tax based on tolerance of tax administration but should trigger social security charges in the same manner as salary.

2. Taxation during the period of holding of your assets in the PEG

In the PEG Formula, you hold FCPE units subject to a **lock-up period of 5 years**.

You will be able to request the exit from the PEG from 1 June 2031 or in an early release case provided for in Article R. 3324-22 of the Labor Code and listed at the beginning of this document.

Dividends paid, if any, during the holding period will be subject to withholding tax in the Netherlands but will benefit from tax exemption in France due to their reinvestment in the FCPE.

a. Taxation of dividends in the Netherlands

Under Dutch domestic law, dividends that may be distributed 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%.

b. Taxation of dividends in France

The dividends will not be paid directly to you but will be reinvested in the FCPE and will not give rise to taxation at the time of their reinvestment. Social contributions will only be due at exit from the PEG.

3. Taxation at exit from the PEG

You will be able to request **the exit from the PEG from 1 June 2031 or in an early release case** provided for in Article R. 3324-22 of the Labor Code. The end of the period of mandatory holding period is not a taxable event.

Any capital gains will be exempt from income tax and will only be subject to social security contributions at the overall rate of 18.6%.

All the necessary information will be provided to you by the account keeper of your assets under the PEG.

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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.

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