

AIRBUS ESOP 2026
COUNTRY SUPPLEMENT
FRANCE –DIRECT SHAREHOLDING FORMULA

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

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 Direct Shareholding Formula and of the social security and income tax arising from your participation to ESOP 2026 in France. For information regarding PEG Formula, please read the document "Country Supplement France – PEG Formula".

General information on the Direct Shareholding Formula

If you choose to invest in the Direct Shareholding Formula, your investment is subject to terms and conditions of the ESOP 2026.

Shares acquired in the ESOP 2026 will be delivered in your individual securities account maintained by Société Générale Securities Services.

The purchase price is equal to the closing price of Airbus share on Euronext on February 18th, 2026. However, if the closing price of Airbus share on April 1st, 2026 is lesser, then the purchase price retained to make your investment will be equal to the closing price of Airbus share on April 1st, 2026.

Investment in the Direct Shareholding Formula does not benefit from any favorable tax regime. The same regime applies to shares delivered under the "Direct Shareholding Formula" beyond the matching contribution cap that can be paid into a savings plan.

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 <https://www.esop.airbus.com/en/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

The ESOP 2026 is addressed to Airbus group employees only. This Offer is not subject to registration with or approval by an authority. It is made in reliance on the exemption from publishing a prospectus provided for in Article 1 para 4 lit. i) of the EU Prospectus Regulation 2017/1129.

Airbus makes available via the Internet Airbus ESOP website the information document in the meaning of Article 1 para 4 lit. i) of the EU Prospectus Regulation 2017/1129.

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 one of the following consolidated entities: Avions de Transport Régional, Airbus ATR or ASB Aerospatiale Batterie, 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 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 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, up to a maximum 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.

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.

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 ESOP 2026 will not be considered as salary or as a component of salary for any purpose whatsoever under your contract of employment.

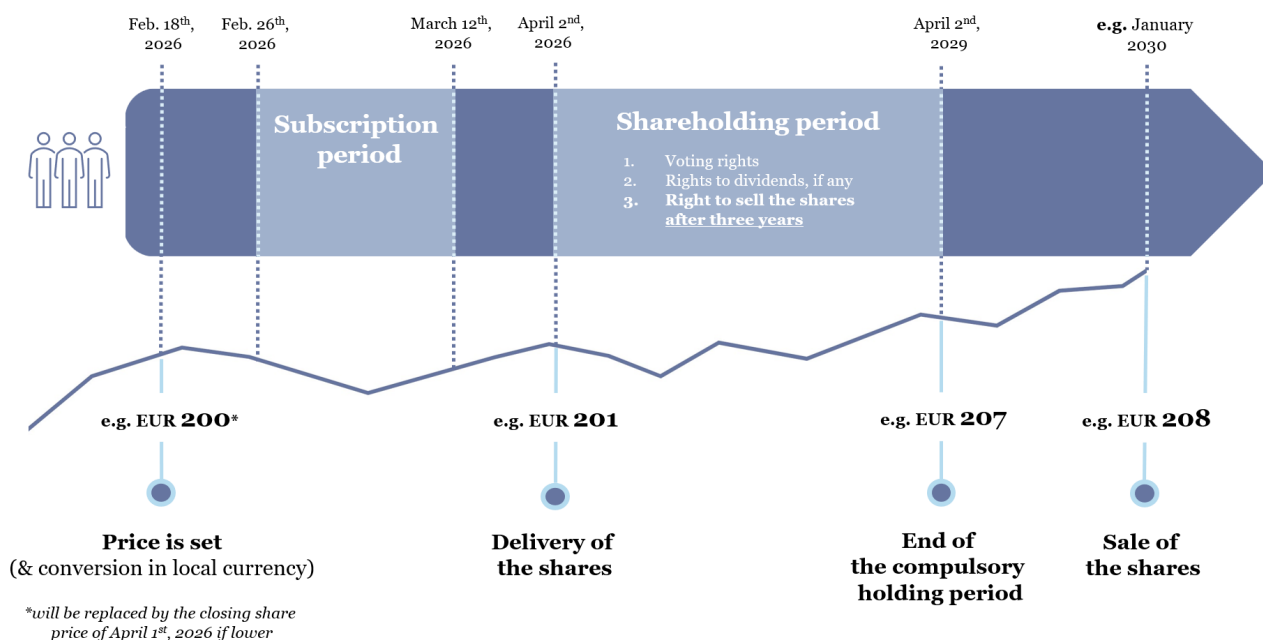
Tax Information

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 France.

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.

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.

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 moment 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 acquired at Reference Price (**Acquisition Shares**) and additional Airbus shares (**Matching Shares**) allocated for free.

- At the time of subscription to the offer, you will be considered to have received a taxable benefit corresponding to the difference between the value of all the shares delivered to you (Acquisition Shares and Matching Shares) and the purchase price that you paid:

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

For tax purposes, the market value is the trading price of the Airbus shares on the date of their delivery to you, i.e., on April 2nd, 2026.

This gain is viewed as benefit taxable in the same manner as salary at progressive income tax rates comprised between 0% and 45%. This benefit is also subject to social charges (including CSG and CRDS) in the same manner as salary. Mandatory social charges and part of CSG are deductible from income tax.

Social charges and income tax will be withheld by your employer. Similarly, the gain will be comprised in your taxable salary for the year 2026 and automatically reported in your pre-printed tax return.

The same regime applies to the Matching Shares delivered under the "Direct Shareholding Formula" beyond the matching contribution cap that can be paid into a savings plan.

- 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 resulting from such financing and corresponding to the difference between the financing at the 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 shares

In the Direct Shareholding Formula, Airbus shares are subject to a mandatory holding period of 3 years.

Dividends distributed during the holding period, as the case may be, will be subject to a dividend withholding tax in the Netherlands and will be then taxable in France.

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

Dividends received with respect to your shares will be subject, at the time of their payment and unless exception¹ applies, to the flat tax rate (*prélèvement forfaitaire unique* or PFU) of 31.4%, comprising income tax at the rate of 12.8% and social contributions at the rate of 18.6%.

By way of derogation from the application of the PFU, dividends received with respect to your shares may be subject to progressive income tax rates, if you make an express and irrevocable option for all your income taxable at PFU. In such case, dividends will be included in your taxable income after deduction of 40%.

¹ In particular, persons having a reference income of the year N-2 below €50,000 (for single taxpayers) or €75,000 (for taxpayers filing jointly) can ask not to apply the withholding. This request must be made before November 30th of the year prior to the year in which payment is made.

Please note that dividends are subject to non-final flat withholding tax (*prélèvement forfaitaire non libératoire* or PFNL) equal to 12.8% on their gross amount and to social contributions at the rate of 18.6%, i.e., a total of 31.4% to be withheld by the bank. The PFNL is an advance payment of income tax due in the following year (to be paid at final tax rates in accordance with the taxpayer option). The rate and assessment base of the PFNL and PFU are the same and therefore, you will not be required to pay any additional income tax.

You are required to report the dividends received and withholdings made in your annual tax return to be filed in the year following the one in which the income has been received.

Your account keeper will produce a document "IFU" indicating all amounts to be reported and tax credit for the Dutch withholding tax.

3. Taxation with respect to sale of your shares

You will not be able to sell or transfer the shares acquired in the Direct Shareholding Formula during the **mandatory holding period of three years**.

In practice, you will be able to sell your shares as from 3 April 2029.

End of the lock-up period is not a taxable event.

The capital gain is equal to the difference between the gross sale proceeds minus the acquisition costs that include the purchase price paid and the amount that has been subject to tax at the moment of acquisition or your Airbus shares, and transaction costs if any.

Taxable benefit = sale proceeds – purchase price – amount taxed at acquisition – transaction costs

As a principle², capital gains are taxable at PFU at the global rate of 31.4%, i.e., income tax at the rate of 12.8% and social contributions at the rate of 18.6%, unless you opt for taxation at progressive income tax rates if more favorable for you (please note that the option will concern all income taxable at PFU and in particular, the dividends). You are required to report the capital gain in your annual tax return and pay the corresponding tax when you receive your tax statement.

Please note that:

Salary income is subject to **tax withholding** (*prélèvement à la source*). Accordingly, your salary will be reduced by the amount of social charges and income tax due with respect to benefits offered at the time of acquisition of your Airbus shares in the Direct Shareholding Formula.

In addition to the above, higher income taxpayers are subject to an additional tax of 3% or 4%, applicable above the following income thresholds:

- exceptional contribution at the rate of 3% if the reference tax income ("*revenu fiscal de référence*") is comprised between €250,000 and €500,000 for single taxpayers and between €500,000 € and €1,000,000 for taxpayers filing jointly;
- exceptional contribution at the rate of 4% if the reference tax income ("*revenu fiscal de référence*") above €500,000 for single taxpayers and €1,000,000 for taxpayers filing jointly.

For these taxpayers, a differential contribution on high incomes may also apply. This corresponds to any positive difference between the amount of tax that would have been due if all income had been taxed at a rate of 20%, and the amount of income tax actually paid.

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² It should be noted, however, that if the tax authorities were to consider that the gain resulting from the sale of the shares is acquired in consideration for the salaried activity under the new regime provided for in Article 163 bis H of the General Tax Code, a portion of the capital gain could be taxed at the progressive rate of income tax and subject to a specific contribution of 10%. Further clarifications should be provided by the French tax authorities regarding the conditions of application of this tax regime to the sale of shares acquired in share plans such as ESOP.

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	€2,000s	€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