

AIRBUS ESOP 2025

COUNTRY SUPPLEMENT

INDONESIA

You have been invited to invest in shares of Airbus SE in the context of the 2025 Airbus Employee Share Ownership Plan ("**ESOP 2025**" or the "**Offer**").

This document contains the local offering information and a summary of principal tax consequences relating to your investment in the ESOP 2025.

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

The ESOP 2025 is not offered, directly or indirectly, to more than 100 parties or sold to more than 50 parties within the territory of the Republic of Indonesia and/or to Indonesian citizens in any manner which constitutes a public offering of securities as regulated under the Indonesian Capital Market Laws and regulations. The Offer has not been and will not be registered with the Indonesian Financial Services Authority (*Otoritas Jasa Keuangan* or "**OJK**") and is not intended to become a public offering of securities under the Indonesian Capital Market Laws and regulations.

Eligibility

The ESOP 2025 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, 2024 and remain in employment through the date of delivery of purchased shares on April 1, 2025.

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 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.

You may opt for reimbursement by:

- deduction of the whole amount from your salary in the month of April 2025

OR

- in 3 equal instalments to be deducted from your salary in the month of April, May and June 2025

Deduction from salary is based on your express agreement granted through your participation in the ESOP 2025.

Please note that deductions from salary are subject to limitations. In particular, deduction for a particular month must not exceed 50% of salary that you receive (net salary). You should consider this limitation when you decide upon the Package that you are purchasing.

If you cease employment with your Airbus employer before full repayment of your ESOP debt, the outstanding balance will become immediately due and will be deducted from your last pay. Please read the Plan Rules for procedures that Airbus may apply in case of default of payment.

Exchange rate

Although you will pay your subscription amount in Rupiahs, 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 19, 2025.

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

Currency Exchange Control

Certain foreign exchange transactions, particularly transactions conducted through Indonesian banks must comply with reporting requirements.

Your investment amount will be collected by your employer and will not raise such issues. However, at the time of sale, your Indonesia bank may require to disclose certain information relating to the transaction if the amount of proceeds received from offshore exceeds USD10,000 (or its equivalent).

Custody of your Shares

Shares acquired in the ESOP 2025 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).

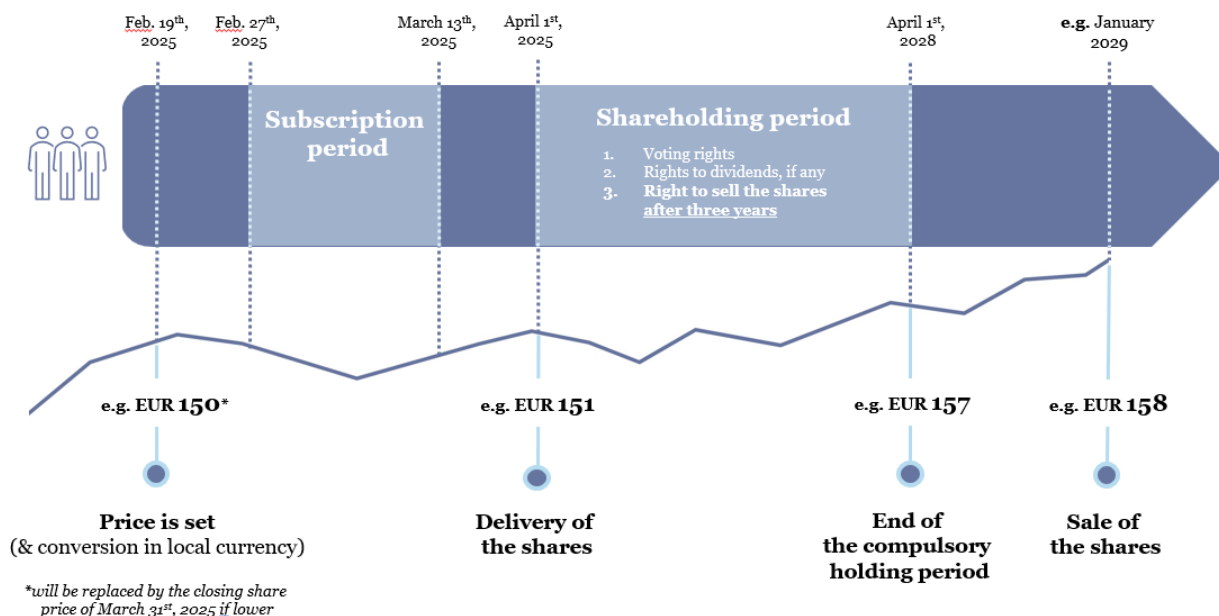
Tax Information

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 Indonesia.

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 as are applicable in January 2025. 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 2025 you should speak to an independent financial/tax advisor.

1. Taxation at the time of acquisition of Airbus shares

In the ESOP 2025, 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:

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

There is no specific guidance under the tax laws and regulations to determine which price is considered market value for tax purposes. However, the commonly used price in practice is to have the market price in range, or to use the closing price or median price (which is the average price of the opening and closing price of a listed share) on the date the rights to the income is definite, i.e. on April 1, 2025.¹

The taxable income will be deemed income and is subject to personal income tax in Indonesia **at the progressive rates ranging from 5% to 35%**.

The applicable tax may not be withheld by the local employer. You may need to self-assess and self-report the income in your personal tax return and pay your personal income tax directly to the tax authorities.

No social security contributions apply.

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. 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 Indonesia

Under Indonesian tax law, dividends are taxed as ordinary income **at progressive rates of up to 35%**, depending on your aggregate taxable income during the year such dividends are received. This dividend should be combined with other incomes received by the employees (for example, salary and benefits from employment, etc.) in your personal income tax return.

¹ All values for tax purposes are reported in Rupiahs. The Minister of Finance publishes every week the exchange rate to be used for tax purposes. With respect to taxable income acknowledged with respect to your subscription to ESOP 2025, you should use the rate published on the date before the date of tax reporting which shall be filed on or before March 31, 2026. Thus, the relevant exchange rate will be the rate set in March 2026 (although the taxable benefit has been determined based on market value of April 2025).

You must self-assess and self-report the receipt of dividends, if any, in your personal income tax return from the receipt of dividend and pay income tax directly to the Indonesian tax authority.

However, you may benefit from recent tax regulation, pursuant to which, dividends received by you may not be deemed a taxable income if the dividends are reinvested in Indonesia for a minimum of 3 years from when the dividend is received. This reinvestment includes keeping the funds in a deposit account in Indonesian banks (e.g., time deposit, saving account), investment in financial market instruments, real sector, equity participation in an existing Indonesian company, etc. In this case, you must self-declare in your personal income tax return, fill in certain form and file annual reporting on the result of the reinvestment to the Indonesian tax authority.

You are entitled to a tax credit for dividend tax withheld in the Netherlands. The tax credit is limited to the tax paid overseas but shall not exceed the tax payable calculated based on the Indonesia Income Tax Law. This means that the tax credit cannot be refunded in case the above dividend exemption is applied.

3. Taxation at sale of your Airbus shares

You will not be able to sell or transfer the shares acquired in the ESOP 2025 for a **period of three years**. In practice, you will be able to sell your shares **from April 3, 2028**. End of the holding period is not a taxable event if you do not choose to sell your shares at that time.

Taxation will take place at the time of sale of your shares, if you make a capital gain.

The capital gain is equal to the difference between the cash amount that you receive from the sale of the shares and the market value of shares at the time of their delivery:

$$\text{Taxable benefit} = \text{sale proceeds} - \text{market value of the shares at delivery}$$

Any capital gains that you make will be subject to personal income tax in Indonesia **at the progressive rates ranging from 5% to 35%**.

Applicable taxes may not be withheld by the employer. You must self-assess and self-report the gains in your personal income tax return and pay your personal income tax directly to the Indonesian tax authority. Monthly tax payments should be made by the 15th of the following month and annual tax payments should be made before the submission of your annual personal income tax return by the 31st March of the following year.

Capital loss is not tax deductible to your other income.

No social security contributions apply.

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