AIRBUS ESOP 2025

COUNTRY SUPPLEMENT

SOUTH KOREA

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.

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 through payroll deduction.

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.

You should consider the amount of your monthly salary 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 South Korean Won, 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 South Korean Won. As a result, if the value of the Euro strengthens relative to the South Korean Won, the value of your shares expressed in South Korean Won will increase. Conversely, if the value of the Euro weakens relative to the South Korean Won, the value of your shares expressed in South Korean Won will decrease.

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).

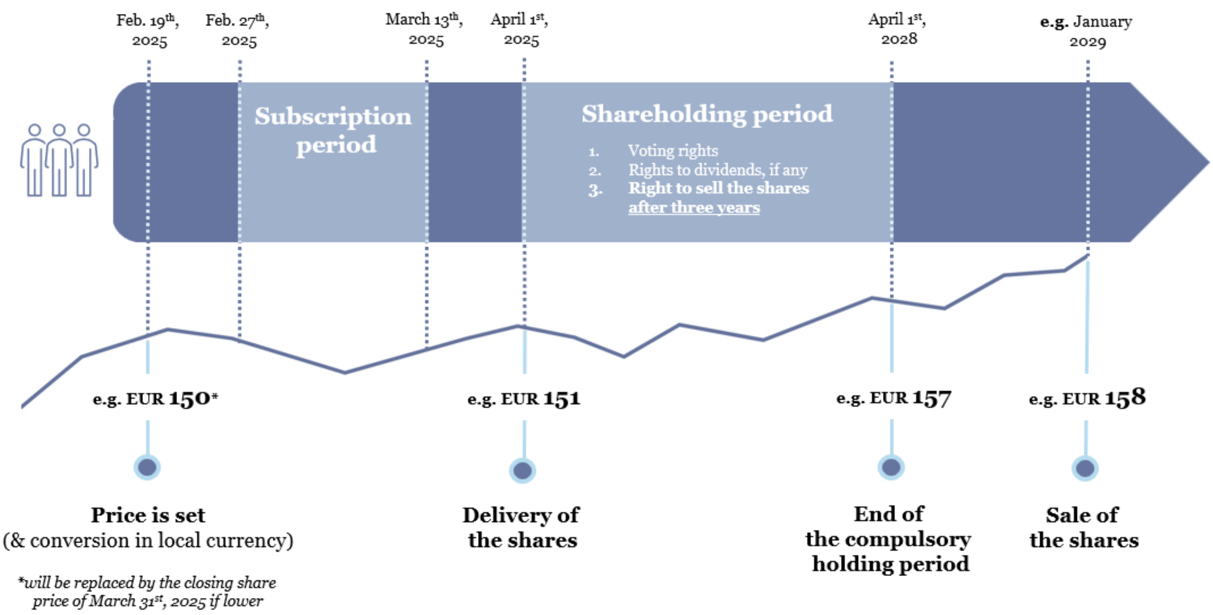
Tax Information

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 South Korea.

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 (**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 youpaid:

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

  For tax purposes, the market value is the closing listed price of Airbus SE share on the date of its delivery to you, i.e., on April 1, 2025.[1]

  This benefit is subject to tax at progressive rates currently ranging **from 6.6% to 49.5%**.

  You will be responsible for reporting the taxable benefit in your annual tax return to be filed before **May 31st (without any extensions) of the year following the allocation of the shares**. Tax due will depend on actual rates when tax return is filed.

  Your employer will not withhold taxes and **you will be individually responsible for their payment**.

  If you join a Taxpayers' Association whereby employees routinely report the taxable discount paid outside Korea and pay tax on a monthly basis through that Taxpayer's Association, you may be eligible for a 3% tax credit on the tax dues arising from such taxable discount.

- **Additionally,** if you opted for payment of your purchase price in 3 installments, **you benefit from a facility offered by your employer**.

  It will be considered that you have benefited from a taxable income equal to a deemed interest of 4.6% per annum of the amount of the advance made by your employer, which is the amount of your subscription.

  Such income will be subject to tax as salary income, **at progressive rates ranging from 6.6% to 49.5 %.** The same amount is **subject to social security contributions**.

  As salary income, the amount of tax and social security contributions owed by you **will be withheld by your employer** from your salary.

[1] All values for tax purposes are reported in Won. You shall refer to the "basic exchange rate" issued on the website of Seoul Money Brokerage for the relevant date.

2. Taxation/reporting 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 South Korea

Under South Korea tax law, dividends are taxed at **progressive rates ranging from 6.6% to 49.5%**

A tax credit will be available for the withholding tax paid in the Netherlands.

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

However, please note that tax residents in Korea of foreign nationality who have been domiciled or residing in Korea for less than five years in total during the previous ten years ending on the last day of the relevant taxation year, are not subject to Korean income tax on their foreign source income attributable to that taxation year, unless such income is transferred or paid to Korea.

- A South Korea tax resident is required to **report their bank and financial accounts in a foreign country to the Korean tax authority by June 30th of the following year if the aggregate balance of these accounts exceed KRW 500 million at the end of any month during a calendar year**.

Airbus shares or the accounts in which they are held may need to be reported on the Foreign Bank and Financial Accounts Reporting Form 21. You should discuss whether your personal circumstances will require you to file this Form with your personal tax adviser.

A foreign tax resident who has resided in Korea for no more than five years in aggregate during a ten-year period from the end of a tax year can be exempted from the reporting obligation.

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.

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

The capital loss from the sale of shares can be offset against the capital gain from the sale of shares to the extent that the loss takes place in the same calendar year when the gain arises. The unutilized loss balance, however, can be not be carried forward nor reportable for the future years.

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

Taxable benefit = sale proceeds - market value of shares on Grant Date - broker's commissions

For capital gains, the tax base for capital gains tax would be the sum of capital gains from domestic (excluding shares listed in Korea) and foreign shares (including the gains from sale of the shares in Airbus SE) minus a basic deduction of KRW2.5 million per year; a single tax rate of 22% (including local income tax) would apply to the gains.

You must declare your capital gain through capital gain tax return for the year during which the gain was received or made available to you. **You are responsible for paying** this capital gain tax.

Same as with dividends, tax residents in Korea of foreign nationality who have been domiciled or residing in Korea for less than five years in total during the previous ten years ending on the last day of the relevant taxation year, are not subject to Korean income tax on their foreign source income attributable to that taxation year, unless such income is transferred or paid to Korea.

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