

AIRBUS ESOP 2025
COUNTRY SUPPLEMENT
UNITED STATES OF AMERICA

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 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

Shares acquired under the ESOP 2025 will be considered as "restricted securities" within the meaning of Rule 144 under the United States Securities Act of 1933 (the "Securities Act") as amended, and may not be sold within the United States except pursuant to an effective registration statement prepared in accordance with the requirements of such Act or an exception from registration.

ESOP 2025 is a "compensatory benefit plan" within the meaning of Rule 701(c)(2) under the United States Securities Act of 1933 (the "Securities Act"), and Airbus will be relying on the exemption from registration under the Securities Act provided by such Rule 701. The information available on www.esop.airbus.com, the Plan Rules and this Country Supplement together constitute the "Plan Document" for purposes of Rule 701.

ESOP 2025 is not subject to any provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Eligibility

ESOP 2025 is proposed to you because you are an employee of Airbus group. All persons who meet the eligibility conditions provided below can participate unless it is not permitted due to applicable rules and regulations.

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 net salary in the month of April 2025

OR

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

Please note that deductions from salary may be subject to limitations under state laws. Please review and consider any applicable limits when you decide upon the Package that you are purchasing or pay by other means.

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

Custody of your Shares

Shares acquired in the ESOP 2025 will be delivered in your individual securities account maintained by Computershare.

Computershare 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 Computershare or, may be transferred to you through your employer.

If you have an account with Société Générale Securities Services, you can opt for holding your Shares in your current Société Générale securities account. You must indicate this choice at the time of your participation to ESOP. Please review the description of the applicable reporting requirements below.

If you give no specific instructions, Shares will be delivered on a securities account maintained by Computershare.

Reporting requirements in connection with your investment

If you opt for holding your shares with Société Générale Securities Services, reporting requirements may apply because the shares will be held in a securities account maintained by a non-U.S. financial institution.

In such case, the Bank Secrecy Act requires U.S. persons who own a foreign bank account, brokerage account, mutual fund, unit trust, or other financial account to file a FinCEN Form 114, Report of Foreign Bank and Financial Authority ("FBAR"), if:

- the person has financial interest in, signature authority, or other authority over one or more accounts in a foreign country; and
- the aggregate value of all foreign financial accounts exceeds \$10,000 at any time during the calendar year.

Accordingly, you could be required to file a FinCEN Form 114 if the value of your Airbus shares, when combined with the value of any other foreign financial accounts in which you have an interest, exceeds \$10,000. FinCEN Form 114 must be filed electronically and is due April 15 following the year being reported on.

U.S. persons are not required to file an FBAR with respect to foreign securities that are held in an account with a financial institution located in the United States and the persons may not directly access their foreign holdings.

Thus, if your Airbus shares are held in accounts maintained by Computershare, the U.S. financial institution, such shares do not need to be counted against the filing thresholds for Form 8938 and FBAR. On the other hand, reporting requirements must be considered if your shares are held in account maintained by Société Générale Securities Services.

For tax reporting, please see "Tax Information" below.

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 is not part of benefits offered by your employer and 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).

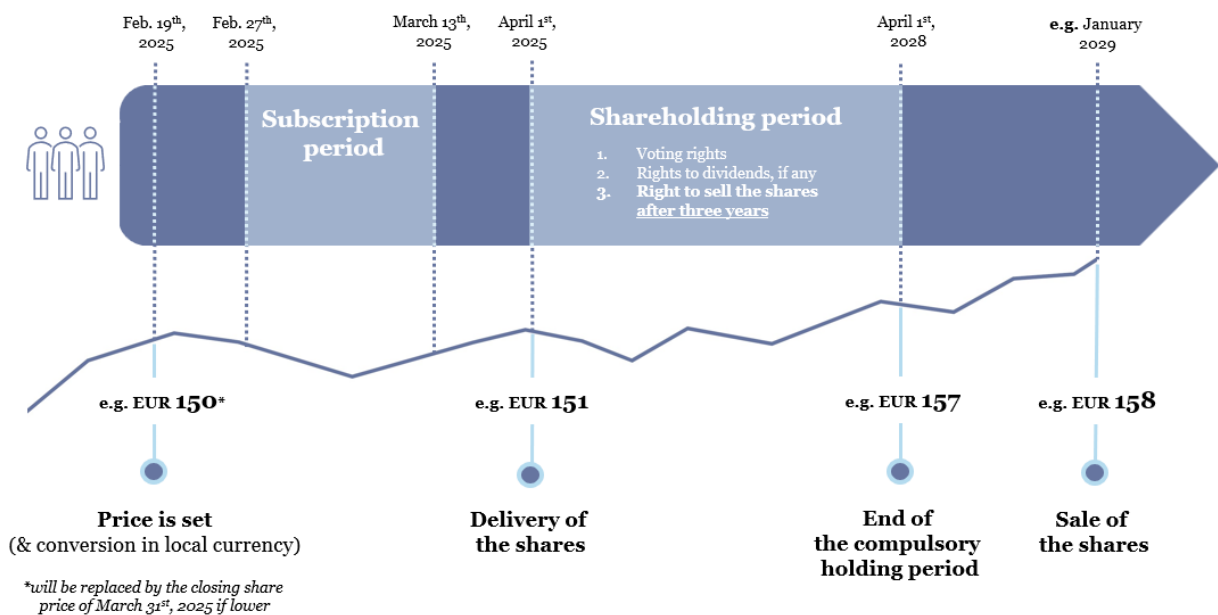
Tax information

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 the United States.

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 receive 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:

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

For U.S. federal income tax purposes, the market value is the opening listed price of Airbus SE share on the date of its delivery to you, i.e., on April 1, 2025.

This benefit is considered as additional compensation income (ordinary income) and will be reported by your Airbus employer as additional compensation on your IRS Form W-2 for 2025. Ordinary income is taxed **at progressive income tax rates**.

Further, this additional compensation will be subject to immediate withholding of U.S. federal income taxes, payroll taxes (Social Security and Medicare taxes under the Federal Insurance Contributions Act (“**FICA**”)), as well as state and local income taxes, depending on the state in which you work or reside.

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

You will be responsible for reporting the acquisition gain in your annual tax return to be filed before April 15th (extensions are possible) of the year following the purchase of the shares.

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

Such payment facility could trigger taxation if all loans that have been provided to you by your employer **exceed \$10,000**. Imputed interests will be imposed on the total amount of the interest-free loan, based on interest rates published by the IRS. The imputed interest will be considered **part of your compensation**.

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%.

You will receive each year the Form 1099-DIV evidencing the payment of the Dutch withholding tax.

b. Taxation of dividends in United States of America

The tax rate for dividends that meet the conditions for treatment as “qualified dividend” income is generally either **15% or 20% depending on the income**. Airbus shares will meet these conditions if certain holding periods are satisfied.¹ Non-qualified dividends are taxed at ordinary income tax rates.

For U.S. federal income tax purposes, the gross amount of any dividend paid on the Airbus shares, including any Dutch withholding tax, will be included in your gross income as dividend income in the year the payment is received.

The amount of any dividend income paid in euros, including any Dutch taxes withheld, will be equal to the U.S. dollar value of the euro amount calculated by reference to the spot rate in effect on the date the dividend is includible in income. Calculation will be made with respect to the U.S. dollar equivalent regardless of whether you actually convert the euros into U.S. dollars.

Subject to certain conditions and limitations, you may claim the Dutch withholding tax that was collected on any dividends paid to you as **a credit against your U.S. federal income tax liability or alternatively as a deduction**. The rules regarding the circumstances in which you can claim a credit, or alternatively a deduction, for foreign taxes are complex, and you should consult your tax advisor about how these rules may apply to any Dutch withholding taxes on any dividends you receive.

In general, FICA taxes are not imposed on dividend income. However, your dividend income **may be subject to a 3.8% Medicare tax**. This tax is imposed on net investment income, which generally includes income from dividends, if a taxpayer’s modified adjusted gross income is higher than a threshold amount. The amount of net investment income subject to this tax is the lesser of (a) total net investment income; or (b) the amount of a taxpayer’s modified adjusted gross income that exceeds \$200,000 for single filers (\$250,000 for married couples filing jointly; \$125,000 for married couples filing separately).

3. Taxation at sale of your Airbus shares

You will not be able to sell or transfer the shares acquired in the 2025 ESOP for a **period of three years**. In practice, you will be able to sell your shares **from April 3, 2028**. The end of this holding period is not a taxable event.

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

The deductibility of capital losses is subject to certain limitations. The loss will be treated as a long-term capital loss if the shares have been held for more than one year at the time of sale, and as a short-term capital loss if the shares have been held for one year or less. Long-term capital losses can generally only be used to offset long-term capital gains (plus up to: \$3,000 of ordinary income if your tax filing status is single or married filing jointly; or \$1,500 of ordinary income per spouse in the case of married couples filing separately).

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 (what you paid for them) minus the transaction costs (e.g. broker’s fees).

The capital gain will be subject to tax as **long-term capital gain** considering that your Airbus shares must be held during **at least one year**.

Long-term capital gain is taxed **at a maximum rate of 20%**, and may be taxed at a lower rate depending on your annual income.

In general, FICA taxes are not imposed on capital gains from the sale of shares. However, your capital gain **may be subject to the 3.8% Medicare tax** on net investment income described under the

¹ If the shares have been held for more than 60 days during the 121-day period that begins 60 days before the “ex-dividend date” (i.e., the first date following the declaration of a dividend on which the buyer of a stock is not entitled to receive the next dividend payment).

above section on taxation of dividends. Net investment income includes capital gains.

In practice, your Airbus employer is not required to withhold taxes when shares are sold. **You are responsible for paying** the taxes due upon the sale or disposition of shares.

The capital gains must be declared in your annual income tax return for the year during which the gain was received or made available to you.

4. Reporting requirements

In any year in which you recognize income or gains related to the Airbus shares you acquire, you will be required to report the relevant amount(s) on your annual federal income tax form (e.g., Form 1040) and any applicable state or local tax form.

Additionally, in case your shares are held with the French custodian (Société Générale Securities Services), you will be required to include a Form 8938 with your annual federal income tax form to disclose “specified foreign financial assets” that exceed a minimum threshold (which can be as low as \$50,000). Foreign securities, such as Airbus shares, are considered to be “specified foreign financial assets”.

* * *