

AIRBUS ESOP 2025

COUNTRY SUPPLEMENT

COLOMBIA

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.

Eligibility

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.

Foreign exchange transactions will be carried out by your local employer. By participating in ESOP 2025, you hereby appoint your employer as agent to file the exchange return related to your investment and the redemption of the same with a commercial bank, make the transfer of your investment abroad, and fulfil all the requirements needed to make the transfer of your investment abroad and the transfer of the redemption of your investment.

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.

Deduction from salary is based on your express agreement granted through your participation in ESOP 2025. Please note that deductions from salary are subject to limitations. In particular, deduction for a particular month cannot affect the minimum legal salary or the portion of the salary that the law considers unseizable (additional to the minimum legal salary 4/5 of the balance thereon). 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 Colombian pesos, 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 Colombian peso. As a result, if the value of the Euro strengthens relative to the Colombian peso, the value of your shares expressed in Colombian pesos will increase. Conversely, if the value of the Euro weakens relative to the Colombian peso, the value of your shares expressed in Colombian pesos 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.

Any direct or indirect benefit derived from the ESOP 2025, in cash or in kind, including but not limited to matching shares, discount from market price, financing or any other, will not be considered as salary nor as a constituent part of it for any purpose under your employment agreement.

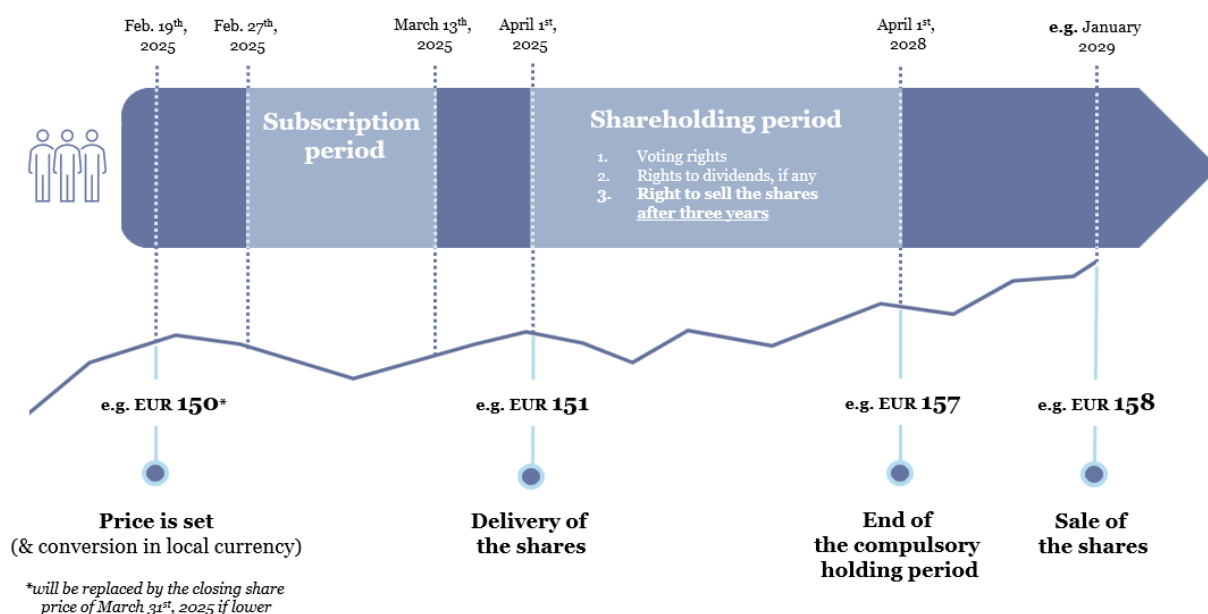
Tax Information

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 Colombia.

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 market 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 tax purposes, the market value is the value of the shares on the date in which the shares are delivered to you, i.e. on April 1, 2025.

This benefit is subject to tax at **progressive rates currently up to 39%**.

As this amount is considered non-salary payment, it is **not subject to social security contributions** or payroll taxes except in case the value of the non-salaried benefits derived from the plan (taxable benefit as per calculation, above) plus any other non-salaried benefit you received during the month in which shares are acquired exceeds 40% of your total compensation (compensation understood as salary plus non-salaried benefits). In such case, the excess will have to be included in the base for calculation of social security contributions.

The amount of the tax owed by you will be **withheld by your employer from your salary**, regardless of the fact that **you will be responsible for reporting** the taxable benefit in your annual tax return of fiscal year 2025 to be filed in the year 2026 **and pay the corresponding tax** if income tax is higher than the income tax withholding to which payment was subject to by your employer.

Please note that employees are generally required to file an income tax return if:

- The value of assets owned as of 31st December exceeds 4,500 tax units (approx. COL\$ 224,095.500 FY2025);
- Credit card expenditure during the taxable year exceeds 1,400 tax units (approx. COL\$ 69,718.600 FY2025);
- The total value of purchase exceeds 1,400 tax units, (approx. COL\$ 69,718.600 FY2025);
- The total value of bank deposits and other investments during the taxable year exceeds 1,400 tax units (approx. COL\$ 69,718.600 FY2025);
- Income earned during the year exceeds 1,400 UVT (approx. COL\$ 69,718.600 FY2025).

2. Taxation during the holding of your Airbus shares

You are required to hold your shares for a period of at least **three years**.

➤ Reporting requirements

As the shares are held abroad, you have the obligation to file a separate Foreign Assets report, if the investment abroad is higher than 2,000 UVT (Col\$ 99,598,000).

This report must be filed by all individuals considered residents for fiscal purposes. This report does not lead to a tax liability, but non-compliance will trigger penalties. You should discuss whether your personal circumstances will require you to file this form with your personal tax adviser. Deadlines to file the Foreign Assets report are the same as for the filing of the income tax return.

Additionally, the shares received must be informed in your annual Colombian income tax return as part of your equity.

➤ **Dividends taxation**

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 Colombia

Under Colombian tax law, dividends are included in your income and are taxed at **progressive rates up to 41,35%**.

Tax credit would be available for local residents up to the amount that such dividends would have paid in Colombia. Tax credit may be obtained in the year in which dividends have been received by you or in any of the subsequent years.

Furthermore, you may be **subject to cover social security contributions** derived from the dividends received depending on if you have already contributed over the maximum base limit or not. Social taxes are imposed at the following rates:

- Health contributions of 12,5%, and Pension contributions of 16% with a monthly cap of COL\$ 32.500.000 for the year 2024 (equal to 25 minimum monthly wages “MMW”);
- Employees under integral salary system are subject to social security contributions on 70% of their salary income or 25 MMW, whichever is lower;
- Employees with salaries above 4 MMW will have extra 1% to 2% contribution to the pension system.

You will be responsible for reporting the dividend amounts in your annual tax return and pay the corresponding taxes and social security contributions on your own.

➤ **Wealth Tax**

Individuals are subject to wealth tax if on January 1st of each year their net equity is equal to or greater than 72,000 UVT (Col\$ 3,585,528,000 for the year 2025).

The rates are as follows: if the net equity is equal to or greater than 72,000 UVT and less than 122,000 UVT (Col\$ 6.075,478,000 for the year 2025), the rate is 0.5%, if the net equity is equal to or greater than 12,000 UVT and less than 239,000 UVT (Col\$11,901,961,000 for the year 2025), the rate is 1% and if the net equity is equal to or greater than 239,000 UVT, the rate is 1.5%.

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. In case of capital loss, such losses cannot be used as deductions from the same type of income in the annual tax return.

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 adjusted by inflation.

$$\text{Taxable benefit} = \text{sale proceeds} - \text{market value of shares received adjusted by inflation}$$

You must declare your capital gain/ordinary income in your annual income tax return for the taxable year **during which the gain was received or made available to you**.

Considering that shares must be held for more than 2 years, the capital gain will be taxed to a **flat rate of 15%**.

In case of early disposal during the 2-year period following delivery (in case of death), the gain will be taxable at **progressive rate up 39%**.

You are responsible for reporting your gain and paying this capital gain tax.

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