

AIRBUS ESOP 2025

COUNTRY SUPPLEMENT

HUNGARY

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 addressed to Airbus group employees only. This Offer constitutes a private investment and is not subject to registration with or approval by a local 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 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.

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, only the part exceeding HUF 60,000 of your net salary may be deducted in one month. 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 Hungarian Forints, 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 Hungarian Forint. As a result, if the value of the Euro strengthens relative to the Hungarian Forint, the value of your shares expressed in Hungarian Forints will increase. Conversely, if the value of the Euro weakens relative to the Hungarian Forint, the value of your shares expressed in Hungarian Forints 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).

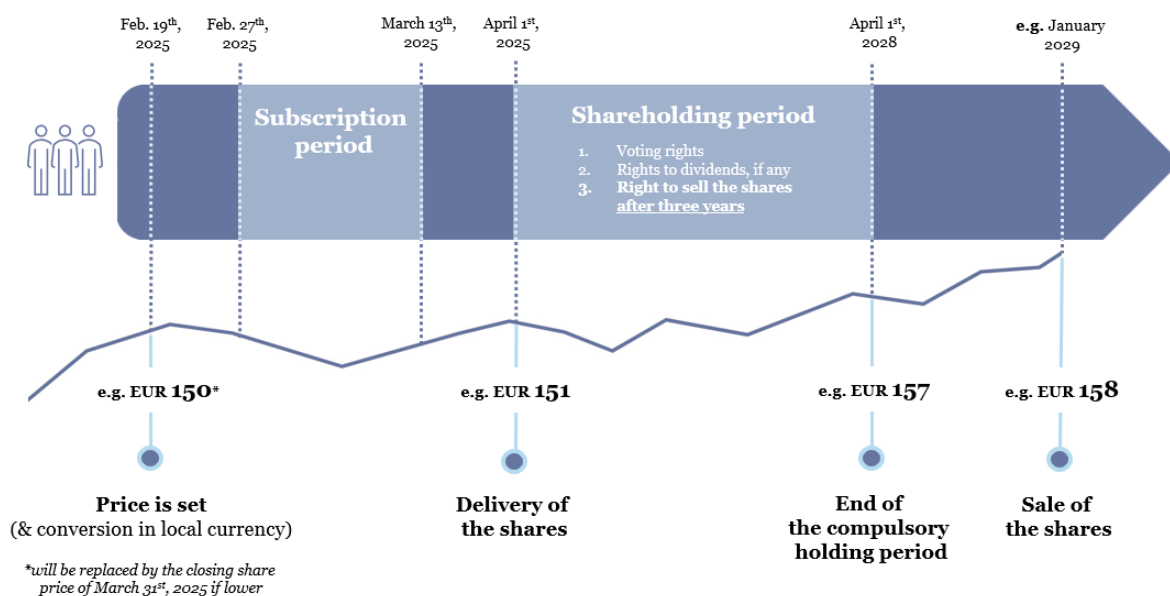
Tax Information

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 Hungary.

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:

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

For tax purposes, the market value is the **closing listed price** of Airbus SE share on the date of its delivery on your share account, i.e., **on April 1, 2025**.¹

The taxable income will be considered employment income and subject to personal income at the tax rate of 15% and to social security tax at the rate of 13%. Considering that you will be paying the 13% social contribution tax, the personal income tax base shall be 89% of the above amount.

You are responsible for reporting this benefit as an employment income in your annual tax return to be filled before May 20th of the year following the allocation of the shares. You are required to pay the personal income tax and social security charges (social contribution tax) by the 12th day of the month following the end of the quarter in which you purchase the shares.

Please note that two separate payments (personal income tax and social contribution tax) should be made to two different accounts. The accounts are published on the Hungarian tax authorities' web page. Furthermore, it is also important that your full name and tax ID number are to be indicated when making the payment.

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

Such payment facility, **if exceeds HUF 1,334,000 (in 2024), is a taxable benefit**. The tax base shall be the interest allowance times 1.18 and shall be taxable at the rate of 15%. The interest allowance is also subject to social contribution tax at a rate of 13%. The employer shall assess and pay the tax.

¹ All values for tax purposes are reported in Hungarian Forints. You can use the rate issued by the Magyar Nemzeti Bank ("MNB") on April 1, 2025 or, at your discretion, the official foreign exchange rate quoted by the MNB in effect on the 15th day of the month before the month of acquisition of the income.

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%.

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 Hungary

Under Hungarian tax law, foreign dividends are taxed at the **flat rate of 15%**.

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

In principle, tax credit should be available for the withholding tax paid in the Netherlands.

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 the shares are sold through a controlled capital market transaction (i.e. when a brokerage firm carries out the transaction and other conditions of such transaction are also met):

The tax rate is 15% on the total capital gains on the sale less the total loss incurred on transactions in the given tax year. The capital losses you suffered in the previous two years, provided that they were indicated in your relevant tax return, may be set off against the capital gains in line with the carry forward rules.

No social contribution tax will be due on the gain qualifying as gain from controlled capital market transactions.

- In case the transaction of the sale of the shares does not qualify as a controlled capital market transaction:

The tax rate is also 15% on the capital gains. 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 (including the amount taxed at the time of the acquisition) minus the transaction costs (e.g. broker's fees).

Besides the personal income tax **social contribution tax is also due on the gain** at a rate of 13% (the tax shall be payable until the natural person's income in the subject year reaches twenty-four times the mandatory minimum wage which is 290,800 in 2025, i.e. the upper limit of the social contribution tax payable is HUF 907,296).

In case the transaction does not qualify as a controlled capital market transaction, capital losses do not give right to tax compensation.

You must declare your capital gains on your annual personal income tax return. **You are responsible for paying** the incurring charges on capital gain.

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