

AIRBUS ESOP 2025
COUNTRY SUPPLEMENT
MEXICO

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

The securities have not been registered with the National Register of Securities maintained by the Mexican National Banking and Securities Commission and may not be offered or sold publicly in Mexico.

The offering materials may not be publicly distributed in Mexico. These materials are addressed to you only because of your existing labor relationship with Airbus and may not be reproduced or copied in any form.

The offer contained in this material is addressed solely to the present employees of Airbus in Mexico and any rights under such offering may not be assigned or transferred.

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 or with HELIESCUELA S.A.P.I. de C.V., 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, deduction for a particular month must not exceed 30% of the difference between your monthly salary and minimum monthly wage (currently Ps.\$8,364). 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 Mexican 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 Mexican Peso. As a result, if the value of the Euro strengthens relative to the Mexican Peso, the value of your shares expressed in Mexican Pesos will increase. Conversely, if the value of the Euro weakens relative to the Mexican Peso, the value of your shares expressed in Mexican Pesos 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).

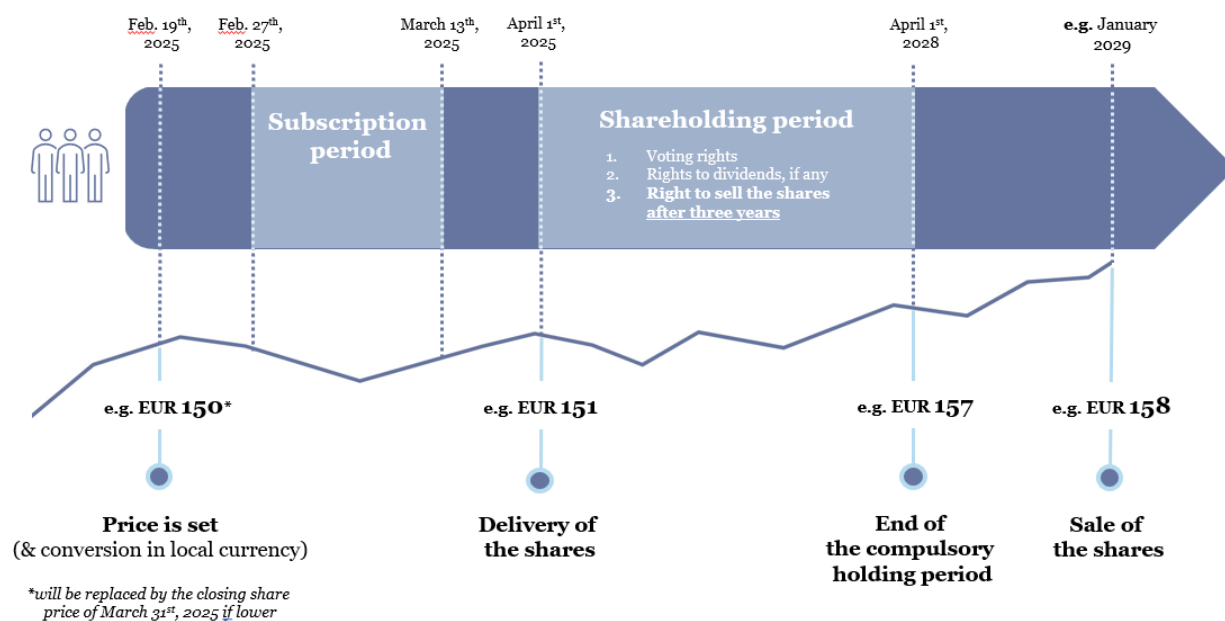
Tax Information

This summary sets forth general principles that are expected to apply to employees who participate in the Offer and who are, and remain during the whole period of their investment, tax residents of Mexico.

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, particularly 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 applicable as of 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 may 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 will have a taxable benefit corresponding to the difference between the fair market value of all shares delivered to you (Acquisition Shares and Matching Shares) and the purchase price that you paid:

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

For tax purposes, the fair market value is the opening listed price of Airbus SE share on the date of its delivery to you, i.e., on April 1, 2025.¹

This benefit is considered an employment income and should be subject to tax at progressive rates currently ranging **from 0% to 35%**. No social security contributions apply.

You are responsible for paying the income tax by filing a monthly tax return **no later than the 17th day of the month following the one** during which **you become a shareholder**.

You will also be responsible for reporting this taxable benefit in your annual tax return to be filed **no later than April 30th of the year following the allocation of the shares**.

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 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 Mexico

Under Mexican tax law, dividends should be included in your taxable income and should be subject to income tax **at progressive rates of up to 35%**.

Furthermore, **an additional 10% income tax payment applies to foreign dividends**.

You must pay this 10% tax by filing a monthly tax return **no later than the 17th day of the month following the one during which the income is received or made available to you**.

¹ All values for tax purposes are reported in Pesos. For these purposes, you shall refer to the rates published by the Mexican Central Bank in the Federal Official Gazette one day before the date of the taxable event.

You are responsible for reporting this income in your annual tax return.

In principle, a 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**. The end of the holding period is not a taxable event.

Taxation will take place at the time of the sale of your shares, if you have a capital gain. In case of capital loss, such losses may be offset against other capital gains of the same nature for the year, to the extent certain requirements are met. The remaining capital losses can be offset for a period of three years, following the one during which the capital losses occurred.

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.

The tax cost basis is determined by converting the fair market value of the shares upon delivery into Mexican pesos at the exchange rate applicable on the payment date, adjusting this amount by the Mexican inflation. This computation must be done for all of the shares owned by you at the time of the sale or transfer (even if not all shares are sold) and then by determining an “*average tax cost basis per share*”.

The capital gain is taxed at **progressive rates of up to 35%**.

You must declare your capital gain in your annual tax return to be filed **no later than April 30th following the year during which the gain was received or made available to you**.

You are responsible for paying this capital gain tax. The tax on the sale must be filed and paid with your annual income tax return. There is no need to make advanced payments.

* * *