AIRBUS ESOP 2025

COUNTRY SUPPLEMENT

UAE

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 information contained in this document does not constitute an offer of securities registered under the laws of the United Arab Emirates (“UAE”) relating to funds, investments or otherwise. Neither the Plan Rules nor this document was approved by the UAE Central Bank, the Emirates Securities and Commodities Authority (the “SCA”), the Dubai Financial Services Authority, the Financial Services Regulatory Authority, the Dubai International Financial Centre, the Abu Dhabi Global Market or any other authority in the UAE. Furthermore, no authorization, permit or license has been granted by the SCA or any authority in the UAE to market, offer, place or sell the offering in the UAE.

This document is strictly private and confidential. This document (a) does not constitute a public offer, or an advertisement or solicitation to the general public; (b) is intended only for the original recipients hereof to whom this document is personally provided and may not be reproduced or used for any other purpose. The offering referred to in this document is not offered or intended to be sold directly or indirectly to the public in the UAE.

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.

In participating to the ESOP 2025, you authorize the deduction of the price for acquisition of Shares through payroll. Pursuant to UAE Federal Law 33 of 2021 on regulating Labor Relations, as amended, no money shall be deducted from an employee's wage in return for any special privileges except in certain cases, one of which is to recover any advance payment or other sums paid to such employee in excess of entitlements provided that no monthly deduction shall in any case, be made from the employee's monthly wage in excess of 20% of such a wage.

Therefore, please note that deductions from salary are subject to limitations. In particular, deduction for a particular month must not exceed 20% of your salary. 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 and/or end of service gratuity and other entitlements. 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 UAE Dirham, 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 UAE Dirham. As a result, if the value of the Euro strengthens relative to the UAE Dirham, the value of your shares expressed in UAE Dirhams will increase. Conversely, if the value of the Euro weakens relative to the UAE Dirham, the value of your shares expressed in UAE Dirhams 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).

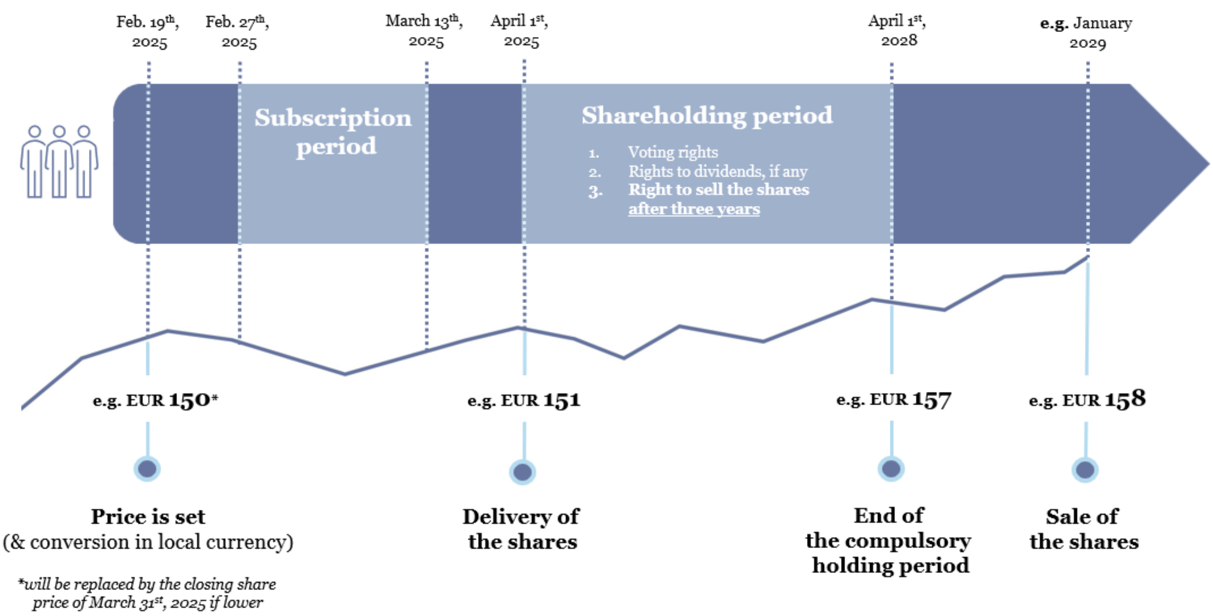
Tax Information

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 UAE.

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 <u>not</u> 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 2025 ESOP 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 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.

As there are **no personal income tax or social security charges** applicable in United Arab Emirates, you will not be liable to any tax or charges on the purchase of Airbus shares and will have no reporting obligation in the United Arab Emirates.

If you are a national of Gulf Cooperation Council countries (*i.e.*, Bahrain, Kuwait, Oman, Qatar, Saudi Arabia and the United Arab Emirates) working for UAE registered employers, you are subject to a state or Emirate pension scheme or pension scheme of his/her own country administered in the UAE by the General Pension and Social Security Authority or the Abu Dhabi Pension Fund of the Emirate of Abu Dhabi. However, as the ESOP awards are outside of your local employment contract registered with the Ministry of Human Resources & Emiratisation (or relevant Free Zone authority), the subscription to the ESOP should not increase or decrease your social security payments due.

If you are not a national of Gulf Cooperation Council countries, national social security/pension is not applicable in your case.

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 in the Netherlands if any are distributed by Airbus SE.

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%.

However, pursuant to the tax agreement between the United Arab Emirates and the Netherlands for the avoidance of double taxation and the prevention of tax evasion, a lower tax withholding rate (10%) is applicable for the dividends paid to UAE residents. The benefit of the reduced rate is conditioned by providing supporting documents or allows a refund request, as the case may be.

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 United Arab Emirates

Under the United Arab Emirates tax law, dividends are **not taxable**.

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.

At the time of sale of your shares, the capital gain, if any, **will not be taxable** in the United Arab Emirates.

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