AIRBUS ESOP 2025

COUNTRY SUPPLEMENT

IRELAND

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

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

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 ESOP 2025.

You should consider the amount of your monthly salary 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.

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 indicted 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).

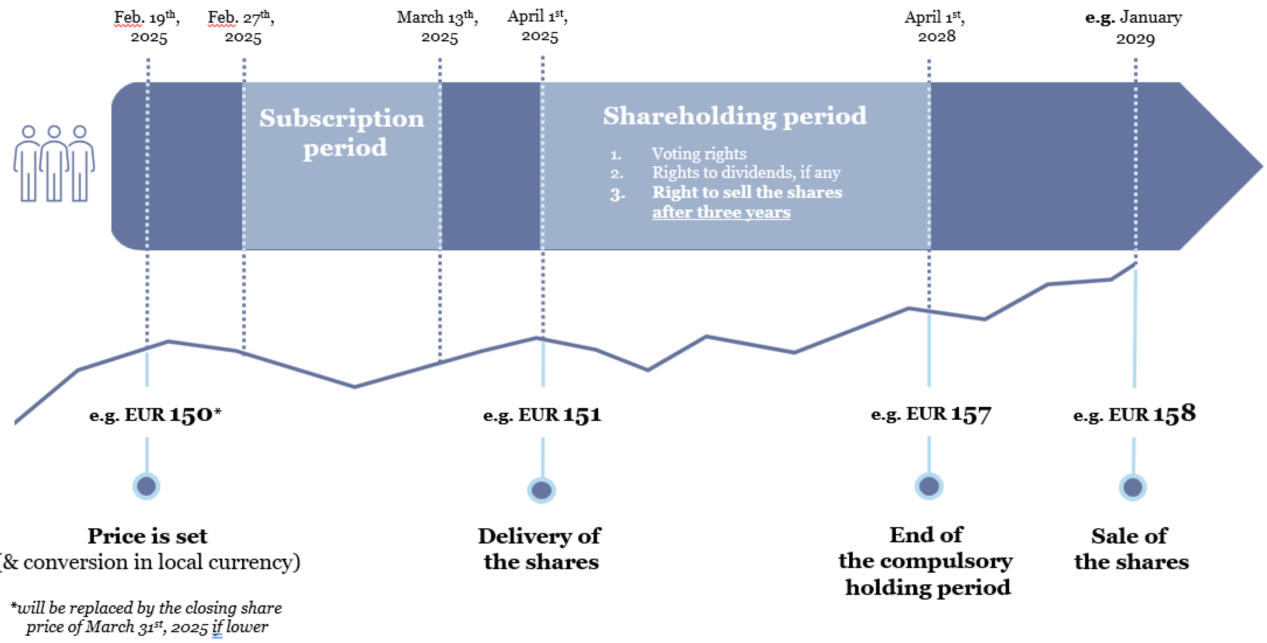
Tax Information

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 Ireland.

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 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, 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:

  Taxable benefit = market value of the share x total number of shares received - price you paid for the Package

  For tax purposes, the market value is the opening listed price of Airbus SE share on the date of its delivery, i.e., on April 1, 2025. Considering that shares are subject to a lockup period of 3 years, the awards qualify as "restricted shares" under Irish tax legislation, and the taxable benefit shall be reduced by 10% per year of restriction i.e. the taxable benefit will be 70% of the value of the discount because of the three-year lock-up.

  This benefit is considered employment income and **subject to income tax rates** of 20% or 40%**.** The same amount is subject to the Universal Social Charge ("**USC**") – for 2025 the rates are currently 0.5%, 2%, 3% or 8% depending on the level of your income – and to Pay Related Social Insurance ("**PRSI**") at a rateof 4.1%.

  The amount of the tax, USC and PRSI owed by you **will be withheld** by your employer from your salary.

  If you do not have income from any other source than income which is subject to Irish "PAYE" ("Pay As You Earn") withholding (e.g. Irish employment income), you will not have a personal Income Tax Return filing requirement, unless you receive a specific request from the Irish Revenue stating that you must file a Tax Return for the year in question.

  However, there is a reporting requirement in Ireland where the details of any Non-Irish bank accounts opened by you in a tax year must be reported in an Income Tax Return for the year in which the account was opened.

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

  The amount of the instalments outstanding will be treated in the same way as an interest-free loan from your employer for Irish tax purposes.

  The interest free element constitutes a taxable benefit computed as the amount of interest that would have arisen on the amount of the loan outstanding, computed at the rate of 13.5% per year (pro-rata). You will be **subject to income tax at your marginal rate** on this benefit.

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 holdyour 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 Ireland

Under Irish tax law, dividends are taxed at the **marginal rate of either 20% or 40%**. USC and PRSI also apply.

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

You are responsible for reporting the dividends arising on your shares in your annual tax return.You

are responsible for paying the 20%/40% tax, USC and PRSI.

Furthermore, where a **Form 11 self-assessed return** is filed for a tax year, the value of the shares acquired should also be reported in **the "Chargeable Assets Acquired" section of the tax return**.

Where no requirement to file a Form 11 return exists, there will not be an obligation on the relevant individual to report the number of shares acquired during the tax year in question as this information will be included in the employment income figure submitted by Airbus to Irish Revenue.

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 may be offset against capital gain arising in the same tax year or can also be carried forward indefinitely for offset against capital gain in future tax years.

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 minus the transaction costs (e.g. broker's fees).

Taxable benefit = sale proceeds – market value of the shares on the date of their delivery

The capital gain is taxed at the **flat rate of 33%.**

An **annual exemption of EUR 1,270 is available** per individual to set off against gains from all sources.

Any capital gain or capital loss arising on the sale of your shares should be reported in your tax return (Form CG1) for the **year of disposal**.

You are responsible for paying this capital gain tax. Capital gain tax arising on the disposal of ESOP shares will be due by reference to the disposal date. If the disposal date occurs between 1st January and 30th November in the tax year, then the CGT liability must be paid to Revenue by **15th December of the year in which the disposal takes place**. Where the disposal date occurs during the month of December, then the CGT liability must be paid to Revenue by **31st January in the year following the year of disposal**.

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