

AIRBUS ESOP 2025
COUNTRY SUPPLEMENT
ROMANIA

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 by 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.

Please note that deductions from salary are subject to limitations. In particular, deduction for a particular month must not exceed 1/3 of the monthly net salary and must not exceed, together with any other salary withholdings, half of your net 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. 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 Romanian Leu, 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 Romanian Leu. As a result, if the value of the Euro strengthens relative to the Romanian Leu, the value of your shares expressed in Romanian Leu will increase. Conversely, if the value of the Euro weakens relative to the Romanian Leu, the value of your shares expressed in Romanian Leu 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).

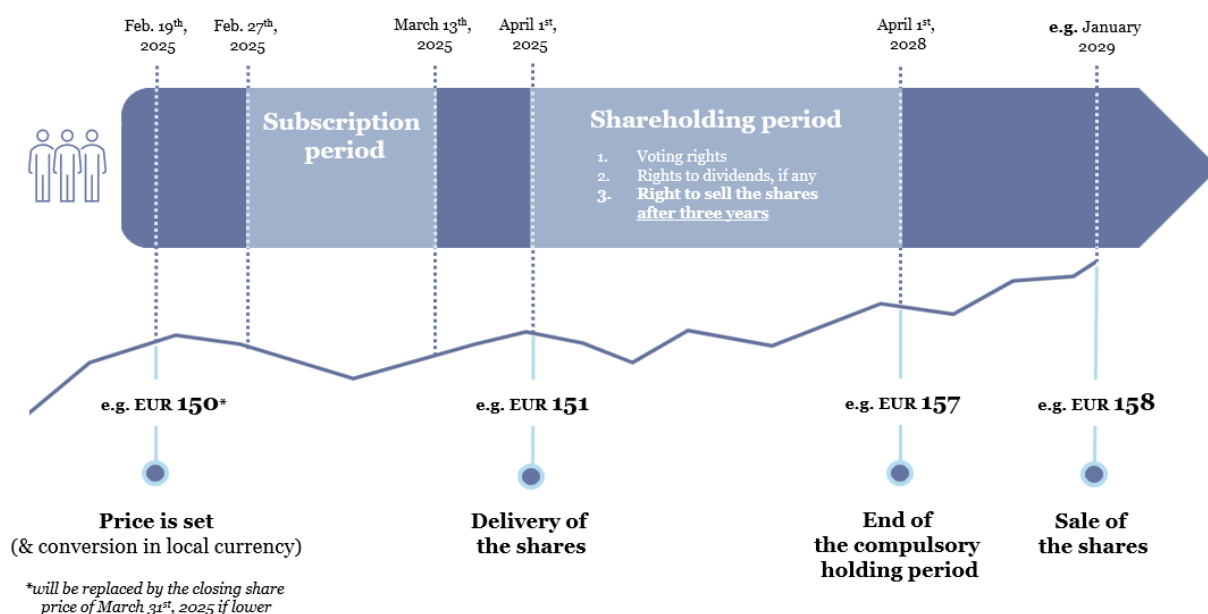
Tax Information

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 Romania.

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 subscription 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 (Subscription Shares) and additional Airbus shares (Matching Shares) allocated for free.

Under the Romanian law, benefits in cash and in kind are deemed any benefits received by an employee and are assimilated to salary income. As such, the taxable benefit should be determined as follows:

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

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

Therefore, the granted discount should be taxable as salary related benefit through payroll similar to the salary, in the month when the benefit is received (**income tax of 10% and individual social contributions of 35%**).

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.

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 Romania

Under Romanian tax law, foreign dividends are taxed at the **flat rate of 10% for 2025**. According to the Treaty for avoidance of Double taxation between Romania and The Netherlands, the dividend tax paid in The Netherlands by a Romanian resident in compliance with the Dutch fiscal regulations will be deducted from the dividend tax amount payable in Romania. Considering that the dividend tax rate in Romania is at 10%, a fiscal credit up to the amount of tax due in Romania can be claimed by the individual for the dividend tax paid in Netherlands, as the case may be (proof of tax paid in The Netherlands would be needed).

Health insurance contribution of 10% may also be due, as set out below, if your annual income from sources like dividends, capital gains, rental income or income from independent activities, cumulatively, falls within the below mentioned thresholds:

- on the amount equal to 6 minimum gross salaries (i.e. RON 4,050/month starting 1 January 2025) if the individual's annual non-salary income is between 6 (inclusive) – 12 minimum gross salaries;
- on the amount equal to 12 minimum gross salaries if the individual's annual non-salary income is between 12 (inclusive) – 24 minimum gross salaries;
- on the amount equal to 24 minimum gross salaries if the individual's annual non-salary income is equal to or exceeds 24 minimum gross salaries.

You will be responsible for reporting the dividends arising on your shares by May 25th of the following year, by using a special form (so called "Single/All purposes return", in Romanian "*Declaratie unica*") provided by the Romanian fiscal authorities. The same deadline of May 25th of the following year should be considered if the dividend tax or the health insurance contribution will be due for the respective tax year.

Any payment after this date would be subject to late payment interest and penalties.

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, net losses can be carried forward for up to seven consecutive tax years, by income type and source, for each country. You will have to declare net losses when submitting the special form. The annual capital loss represents the amount declared the previous year using the special form. The recovery of capital losses will be made in the order of their registration, at each deadline for payment of the income tax, according to the legal provisions in force from the year of their registration.

The capital gain is equal to the difference between the gross sale proceeds on the date of the sale and market value on subscription date *minus* the transaction costs (e.g. broker's fees).

$$\text{Taxable benefit} = \text{sale proceeds} - \text{market value of shares at their delivery}$$

The capital gain is taxed at the **flat rate of 10%**.

Considering capital gain is an investment income, **health insurance contribution of 10% may also be due** as set out in Section 2.b (*Taxation of dividends in Romania*) above.

You must report your capital gain by May 25th of the following year, by using a special form (so called "Single/All purposes return", in Romanian "*Declaratie unica*") provided by the Romanian fiscal authorities.

You are responsible for paying this capital gain tax and the related health insurance contribution. The filing deadline of May 25th of the year following the one during the income was obtained represents also the payment deadline for the income tax and/or social security liabilities due. Any payment after this date would be subject to late payment interest and penalties.

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