

AIRBUS ESOP 2025
COUNTRY SUPPLEMENT
TAIWAN

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 offering, distribution, and resale of the Airbus shares have not been and will not be approved by or registered with the Taiwan Financial Supervisory Commission pursuant to the Securities and Exchange Act of Taiwan and thus the Airbus shares cannot be offered, distributed or resold in Taiwan through a public offering or in circumstance which constitutes an offer within the meaning of the Securities and Exchange Act of Taiwan

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 AH Southeast Asia Priv. Ltd Taiwan Branch, 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. 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.

Exchange rate

Although you will pay your subscription amount in Taiwan Dollars, 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 Taiwan Dollar. As a result, if the value of the Euro strengthens relative to the Taiwan Dollar, the value of your shares expressed in Taiwan Dollars will increase. Conversely, if the value of the Euro weakens relative to the Taiwan Dollar, the value of your shares expressed in Taiwan Dollars 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).

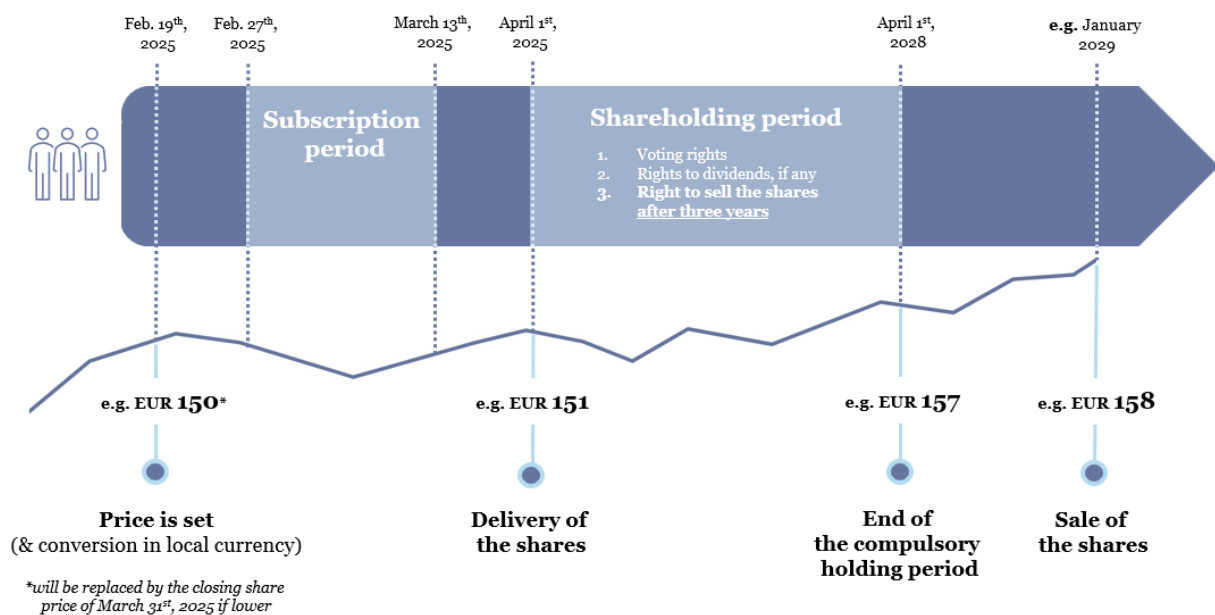
Tax Information

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 Taiwan.

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 ESOP2025 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 fair market value of all shares delivered to you (Acquisition Shares and Matching Shares) and the purchase price that you paid:

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

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

This benefit is taxable as "other income" **at progressive rates currently ranging from 5% to 40%**. No social security contributions apply.

You are responsible for reporting the taxable benefit in your Taiwan Individual Income Tax Return which shall be filed by May 31st, of the year following the year of acquisition to the offering.

Your local employer will not be required to make any withholding for your acquisition and will issue a withholding exemption certificate to you by February 10th of the following year, and also file to the tax authority the information regarding your acquisition of the shares and the income (i.e. discount from market value) by the end of January in the subsequent year.

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 may 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 standard rate of the Dutch dividend withholding tax is 15%.

However, pursuant to the tax agreement between Taiwan and the Netherlands for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income, a lower tax withholding rate (10%) is applicable for the dividends paid to Taiwan residents. The benefit of the reduced rate may be 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 Taiwan

In Taiwan, dividends derived from holding of foreign shares will be considered as foreign investment income and will be subject to Income Basic Tax at flat rate of 20%, if you meet the criteria (please see below in 3.) Otherwise, such offshore dividends will not be taxable. No social security contributions apply.

A tax credit should be available for the withholding tax paid in the Netherlands.

¹ All values for tax purposes are reported in Taiwan Dollars. You shall refer to the average of spot rate (buying and selling) announced by Bank of Taiwan (<https://rate.bot.com.tw/xrt?Lang=en-US>) for the relevant date.

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 other capital gains of the overseas property transactions for the year. The remaining capital losses may not be deferred to next year(s) for offset.

The capital gain is equal to the **difference between the gross sale proceeds and the acquisition cost of the shares**.

Gains from the sales of foreign shares and the received dividend on foreign shares will be considered as part of foreign sourced income for the purpose of determining the income basic tax (“**IBT**”) payable in accordance with the Alternative Minimum Tax Law (“**AMT Law**”).

IBT is only applicable when the following criteria is met:

1. Receiving foreign sourced income of TWD 1 million or more in a calendar year by you and the person who is required to jointly file the tax return with you; and
2. Basic income received by you and the person who is required to jointly file the tax return with you in a calendar year exceeds TWD 7.5 million.

Income Basic Tax calculation formula is as follows:

$$IBT = (Net\ regular\ taxable\ income + add-back\ items + overseas\ income - NT\$7.5\ million) \times 20\%$$

When it occurs that one's IBT liability is higher than the normal Taiwan income tax liability, the individual is required to pay the one which results in higher tax due.

IBT is levied at a **flat rate of 20%**.

You shall, within the period from May 1st to May 31st of each year, fill out and file to the tax authority an annual income tax return declaring therein the taxable income under Taiwan Income Tax Law and basic income under the AMT Law for the preceding year together with the tax deductions/exemptions, and/or offsets associated therewith, if any.

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