

AIRBUS ESOP 2025
COUNTRY SUPPLEMENT
THAILAND

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.

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 (i) deduction from your salary or (ii) wire transfer to a company bank account.

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.

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
- OR
- wire transfer
- OR
- a combination of payment by salary deduction in 1 or 3 equal instalments as indicated above and by wire transfer.

Please note that deductions from salary are subject to limitations. In particular, no salary deduction should exceed 10% and, in aggregate, deductions should not exceed 20% of the monthly salary. You should consider this limitation when you decide upon the Package that you are purchasing and if appropriate, combine with a payment by wire transfer.

If you wish to pay by wire transfer, details will be provided by your employer.

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 Thai Bahts, 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 Thai Baht. As a result, if the value of the Euro strengthens relative to the Thai Baht, the value of your shares expressed in Thai Bahts will increase. Conversely, if the value of the Euro weakens relative to the Thai Baht, the value of your shares expressed in Thai Bahts 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).

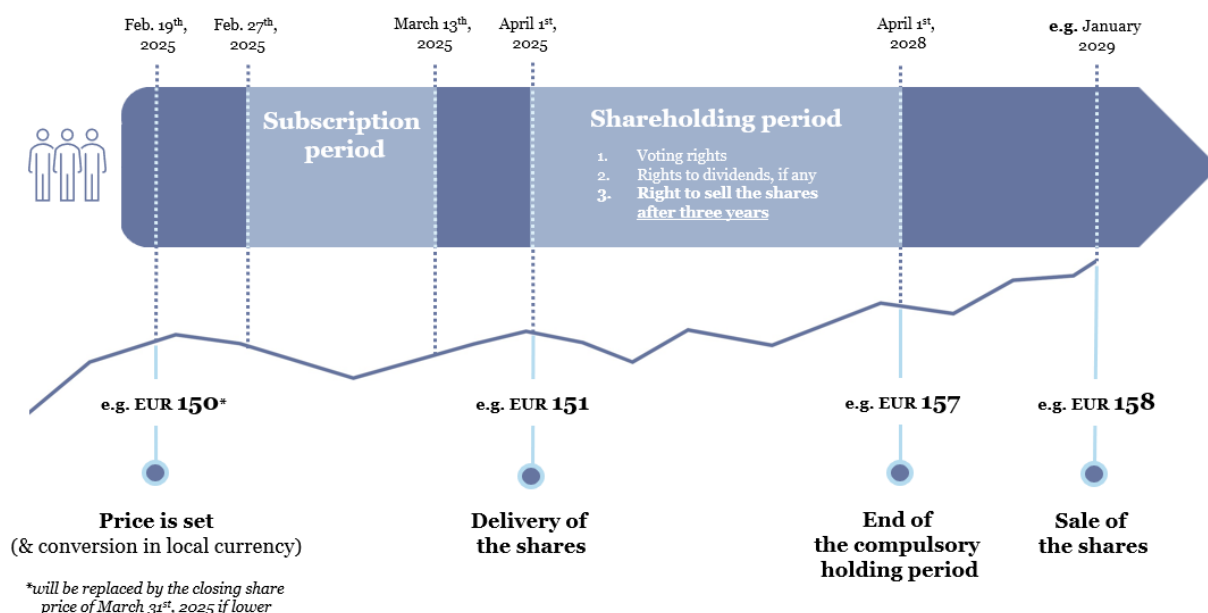
Tax Information

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 Thailand.

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 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, 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 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 taxable as salary at **progressive rates of up to 35%**.

As social security does not apply to the employee share plan, no Thai social security contributions will be due.

You are solely responsible for including the taxable benefit calculated as detailed above in your annual personal income tax return for the year in which the benefits are received and pay tax to the Revenue Department. Filing the annual personal income tax return (Form PND 91 for employment income) with the Revenue Department is due by March 31st of the following year in which the benefit is received for paper filing, or April 8th of the following year for electronic filing.

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 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 Thailand

Dividends brought into Thailand in any tax year (either in the same year or the following years) are subject to Thai personal income tax at normal progressive rates of up to 35% of net income, provided that you reside in Thailand for 180 days or more in a calendar year (tax year) and the dividends are received in the same tax year in which you are a Thai tax resident.

In principle, a **tax credit should be granted** for the 15% Dutch withholding tax on the dividends.

¹ All values for tax purposes are reported in Thai Bahts. You have the choice between using (i) the rate of the commercial bank in Thailand as announced on the relevant date or (ii) the rate of the Bank of Thailand as announced on the date before.

You are solely **responsible for including the dividend in your annual personal income tax return (Form PND 90)** for the year in which the dividend is received and pay tax to the Revenue Department.

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 cannot be offset against other capital gains of the same nature for the year.

Please note that Thai tax law does not allow the deduction of tax paid upfront from the calculation of the capital gain. Thus, the amount of your taxable capital gain shall be equal to the **difference between the gross sale proceeds and the total price paid by you for such shares**, if you sell all your shares at the same time. If you do not sell all your shares at the same time, your gain shall be calculated as the difference between the sale proceeds and the price paid by you for a number of shares in your package, whereas the capital gain with respect to matching shares will be equal to their whole value received upon sale.

Capital gains brought into Thailand in any tax year (either in the same year or the following years) are subject to Thai personal income tax at normal progressive rates of up to 35% of net income, provided that you reside in Thailand for 180 days or more in a calendar (tax year) and the capital gains are received in the same tax year in which you are a Thai tax resident.

You are solely responsible for including the capital gain in your annual personal income tax return (Form PND 90) for the year in which the capital gain is received and pay tax to the Revenue Department.

Please note that according to The Bank of Thailand regulation, unless permitted by the Bank of Thailand, any person permanently residing in Thailand who acquires foreign currency (e.g. dividend and capital gain) of USD 1,000,000 or more abroad is required to immediately remit the proceeds to Thailand and sell or deposit the foreign currency with an authorized commercial bank in Thailand within 360 days thereafter, as prescribed by the Minister of Finance.

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