

CHILE

Social security and Personal Income Tax Information

Important Information

- (i) This offer relates to securities not registered in the registries kept by the Commission for the Financial Market,
- (ii) Therefore, a public offering of such securities cannot be made in Chile;
- (iii) As the issuer is not registered with the Commission for the Financial Market, the issuer is neither subject to oversight by the Commission nor bound to provide public continuous information as required from registered issuers under the applicable law and regulation

Información Importante

- (i) *La oferta trata sobre valores no inscritos en los registros que lleva la Comisión para el Mercado Financiero;*
- (ii) *Por lo tanto, no puede hacerse oferta pública en Chile de estos valores;*
- (iii) *Por tratarse de un emisor no inscrito en los registros de la Comisión para el Mercado Financiero, el emisor no está sometido a la fiscalización de la referida Comisión ni a las obligaciones de información continua que, por ley y normativa, se exige a los emisores inscritos.*

You have been invited to invest in shares of Airbus SE in the context of the **2024 Airbus Employee Share Ownership Plan (2024 ESOP)**.

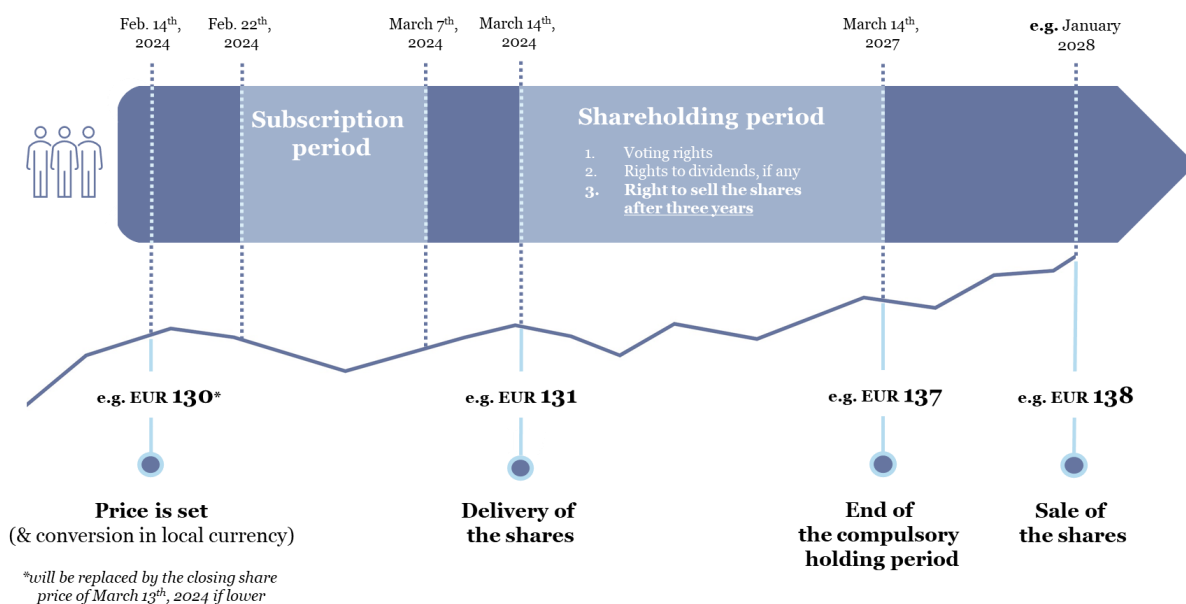
The purpose of this document is to provide to you an overview of individual income tax and social security consequences in Chile arising from your participation in the **2024 ESOP**.

The tax and social security implications described below apply to you if at all times:

- You are subject to individual income tax in Chile; and
- You perform your professional activity exclusively in Chile; and
- You are subject to the mandatory State social security scheme of Chile; and
- You are a non-American citizen.

The information set forth below is based on the individual income tax and social security laws in force in **January 2024** in Chile. Please keep in mind that the rules may change and affect the individual income tax and/or social security treatment described below. This note is provided to you for information purposes only. It is not relevant if you are in an international mobility situation.

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 2024 ESOP you should speak to an independent financial/tax advisor.

1. Taxation at the time of subscription of Airbus shares

In the 2024 ESOP, you pay the subscription price for a number of Airbus shares (**Subscription Shares**) and receive additional Airbus shares (**Matching Shares**) for free.

- You make a **taxable benefit corresponding to the grant of free matching shares** of Airbus SE.

The tax base of said benefit would be the market price of such shares. 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 March 14th, 2024.

This benefit will be deemed as a labor related income and therefore subject to Second Category Tax (*Impuesto Único de Segunda Categoría*), with **rates ranging from 0% to 40%**.

In addition, this benefit is considered remuneration and is subject to social security contributions that are payable, for the **employee's part at the rate of 20.1%**. Note that the social security contributions are subject to a remuneration ceiling (equivalent to approx. \$2.850.00 for AFP and \$4.270.000 for AFC)

The amount of the **social security contributions owed must be paid and declared by you**. The payment of the social security contributions must be performed directly with the AFP, AFC or in banks, financial institutions and other that count with an agreement to collect those payments.

The payment is made through a payment slip available in each social security institution. It is important to clearly identify your name, the remuneration, the period of payment and the amount of the social security contribution. The payment can be made through Previred, in some cases in which you have a valid account. The social security contributions can be paid monthly (in this case, after the payment of the benefit) or annually by means of the referred payment slip.

On the other hand, because the benefit is not offered and not borne by your employer but by the foreign parent company, your employer does not have withholding obligations and **you will be personally responsible to file the respective monthly tax return** (Form No. 50), **as well as the annual tax return** (Form No. 22, which must be filed during April of the following year), and pay the corresponding taxes. You must file Form 50 within the first 12 days of the following month in which the taxes are incurred, i.e. the month after the matching shares are delivered. Form 50 must be submitted through the Chilean IRS' web page.

- In addition, as a tax resident subject to taxation in Chile upon worldwide income, **information on your investment held abroad must be transmitted to the IRS** through Sworn Statement No. 1929, which must be filed before the end of June of the year following grant (i.e. June 2025). Moreover, in order to benefit with the tax credits available in Chile for taxes paid abroad, if applicable, the employees must register their investment abroad in the Foreign Investments Registry (Registro de Inversiones en el Extranjero) kept by the Chilean Internal Revenue Service¹.

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.

¹ Please note that under the Chilean Income Tax Law and instructions set forth by the Chilean Internal Revenue Service, by filing Sworn Statement No. 1929, the obligation to register investments in the Registry of Foreign Investments is deemed to be fulfilled.

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 Chile**

Under Chilean tax law, dividends received by the employees are subject **to 25% First Category Tax (*Impuesto de Primera Categoría*)** and to Overall Income Tax (*Impuesto Global Complementario*) at progressive rates that range from **0% to 40%, with a tax credit for the First Category Tax already paid.**

However, if certain requirements² are met, dividends obtained by employees could be exempt from First Category Tax and only subject to Overall Income Tax. Such exemption must be analyzed on a case-by-case basis by the respective employee.

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

As a tax resident of Chile subject to taxes upon worldwide income, **you will be responsible for reporting** the dividends in your annual income tax return following the year during which the income is received or made available to you.

- Additionally, you **may be required to report your foreign assets and their value** in Sworn Statement No. 1929 as part of the Chilean annual tax return process. You should discuss whether your personal circumstances will require you to file this Form with your personal tax adviser in Chile

3. Taxation at sale of your Airbus shares

You will not be able to sell or transfer the shares acquired under the 2024 ESOP for a period of **three years**. In practice, you will be able to sell your shares **from March 15th, 2027**. 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.

The capital gain is equal to the difference between the gross sale proceeds on the date of the sale and the Chilean tax cost of the shares. The tax cost of the shares subscribed will correspond to the subscription price you effectively pay for the subscription shares, minus the transaction costs (e.g., broker's fees), while the tax cost of the matching shares will correspond to the value considered as labor-related income for Second Category Tax purposes.

The capital gain will be subject to First Category Tax with **a 25% rate**, and to Overall Income Tax at progressive rates of **up to 40%**, with the possibility to deduct the First Category Tax paid as a credit.

However, if certain requirements³ are met, gains obtained by employees could be exempt from First Category Tax and only subject to Overall Income Tax.

Your employer will not withhold any taxes on your capital gains. **Your capital gains must be**

² Pursuant to the instructions set forth by the Chilean IRS, such requirements are : (i) the employee is an individual domiciled or resident in Chile and is a taxpayer of the Overall Income Tax; (ii) he/she has perceived or must pay taxes on an accrual basis (in accordance with Article 41 G of the Income Tax Law) on income classified in Article 20 of the same law (which includes dividends, capital gains, among other income); (iii) the income has been taxed abroad; and (iv) the assets giving rise to such income are not part of your individual enterprise ("*empresa individual*"); then the income may be exempt from First Category Tax.

³ Id.

declared by yourself in your corresponding annual income tax return for the year during which the gain was received or made available to you.

However, if the income obtained upon sale of your shares is deemed as “sporadic” income, you shall declare and pay the corresponding First Category Tax during the following month in which the respective income is perceived. In general, the Chilean Internal Revenue Service has established that the expression “sporadic income” refers to such income obtained occasionally by taxpayers that do not carry out habitually activities subject to First Category Tax. Therefore, the moment in which the applicable taxes would have to be declared and paid by you will depend on the qualification of the capital gain as “sporadic income”.

Capital losses incurred in the sale of your Airbus shares cannot be used to offset any gains on Airbus shares nor any other foreign or local income.

- Additionally, you will be **required to report the result of the sale of the shares** in Sworn Statement No. 1929 as part of the Chilean annual tax return process.

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