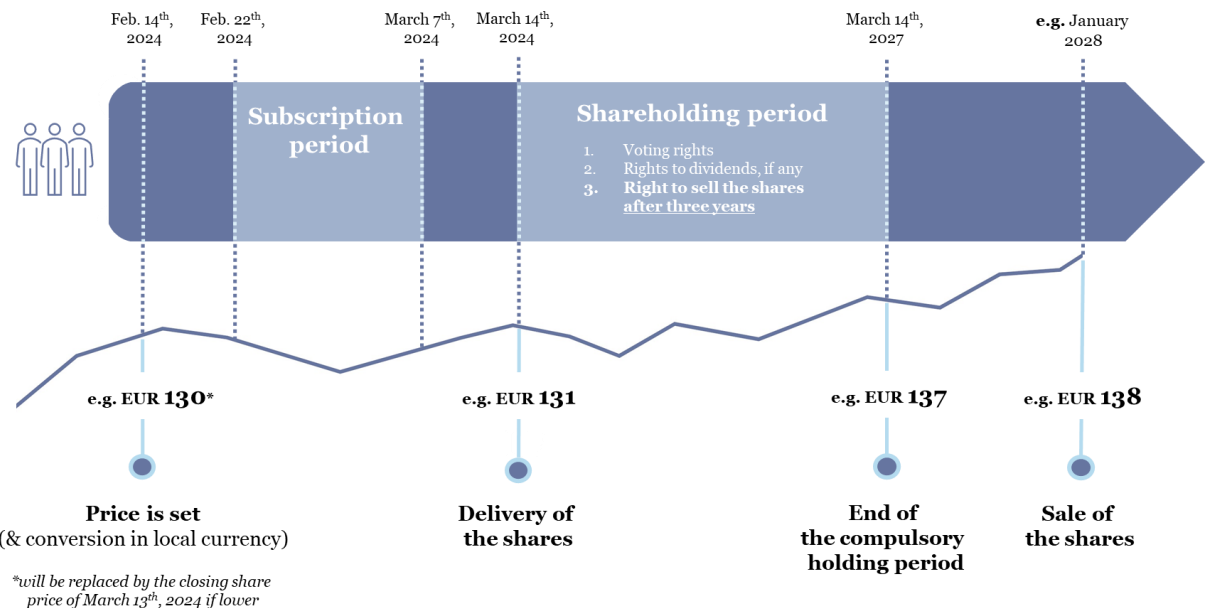


HONG KONG

Social security and Personal Income Tax Information



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 which economically reduces your acquisition cost per share.

- You recognize a taxable benefit corresponding to the market value of the free **Matching Shares** delivered to you.

For salaries tax purposes, the IRD considers the market value of listed shares to be the closing quotation price of Airbus SE share on the date of their delivery on your share account, i.e., on March 14th, 2024.

Furthermore, considering the shares are subject to a 3-year lock-up period, **a 15% discount may be available** to reduce the market value of the Matching Shares when computing the amount of the taxable benefit:

$$\text{Taxable benefit} = (85\% \times \text{market value of a Matching Share}) \times \text{Number of Matching Shares received}$$

- You may also recognize a taxable benefit corresponding to any increase in the market value of the **Subscription Shares** from the price for which you subscribed for the shares under this offering.

Because the date on which the subscription price is established and the date on which the delivery of the shares takes place are different, a taxable subscription price discount may be deemed to arise in the interim. Similar to the taxable benefit arising from the free Matching Shares, **a 15% discount may be available** to compensate for the 3-year lock-up period, which would reduce the market value of the Subscription Shares when computing the amount of the taxable benefit:

$$\text{Taxable benefit} = [(85\% \times \text{market value of a Subscription Share}) \times \text{Number of Subscription Shares received}] - \text{price you paid in total for your purchase}$$

- The above benefits are considered employment income and, depending on your income level, subject to salaries tax at **progressive rates currently up to 17% or at a flat rate of 15%** (whichever yields the lower amount of salaries tax). No MPF obligations apply.

You will be responsible for reporting the taxable benefit in your 2024/25 annual salaries tax return to be issued by the IRD in May 2025.

You are responsible for arranging the tax payment to the IRD upon receipt of the tax assessment.

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 may be taxed as follows 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 Hong Kong

There is **no tax** on dividends in Hong Kong.

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.

The capital gain or loss, if any, realized at the time of sale of your shares, should not have any salaries or other tax implication in Hong Kong as there is **no capital gains taxation** in Hong Kong.

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