

INDONESIA

Social security and Personal Income Tax Information

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

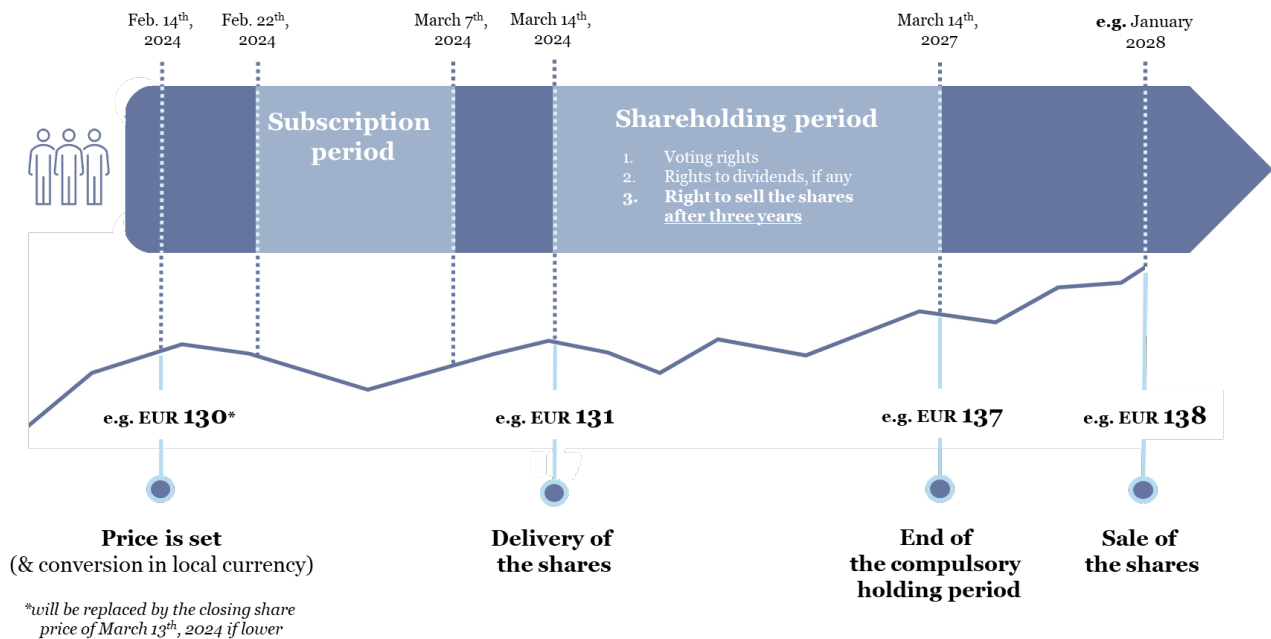
The purpose of this document is to provide to you an overview of individual income tax and social security consequences in Indonesia arising from your participation in the **2024 ESOP**.

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

- You are subject to individual income tax in Indonesia; and
- You perform your professional activity exclusively in Indonesia; and
- You are subject to the mandatory State social security scheme of Indonesia; 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 Indonesia. 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 thereby reducing your acquisition cost per share.

You make a taxable benefit corresponding to the difference between the value of all shares delivered to you (Subscription Shares and Matching Shares) and the subscription price that you paid:

Taxable benefit = market value of the share x total number of shares received - price you paid in total for your purchase

There is no specific guidance under the tax laws and regulations to determine which price is considered market value for tax purposes. However, the commonly used price in practice is to have the market price in range, or to use the closing price or median price (which is the average price of the opening and closing price of a listed share) on the date the rights to the income is definite, i.e. on March 14th, 2024.

The taxable income will be deemed income and is subject to personal income tax in Indonesia **at the progressive rates ranging from 5% to 35%**.

The applicable tax may not be withheld by the local employer. You may need to self-assess and self-report the income in your personal tax return and pay your personal income tax directly to the tax authorities.

No social security contributions apply.

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. You may also be subject to reporting requirements.

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 Indonesia

Under Indonesian tax law, dividends are taxed as ordinary income **at a maximum progressive rate of up to 35%**, depending on your aggregate taxable income during the year such dividends are received. This dividend should be combined with other incomes received by the employees (for example, salary and benefits from employment, etc.) in your personal income tax return.

You must self-assess and self-report the receipt of dividends, if any, in your personal income tax return from the receipt of dividend and pay income tax directly to the Indonesian tax authority.

However, you may benefit from recent tax regulation, pursuant to which, dividends received by you may not be deemed a taxable income if the dividends are reinvested in Indonesia for a minimum of 3 years from when the dividend is received. This reinvestment includes keeping the funds in a deposit account in Indonesian banks (e.g., time deposit, saving account), investment in financial market instruments, real sector, equity participation in an existing Indonesian company, etc. In this case, you must self-declare in

your personal income tax return, fill in certain form and file annual reporting on the result of the reinvestment to the Indonesian tax authority.

You are entitled to a tax credit for dividend tax withheld in the Netherlands. The tax credit is limited to the tax paid overseas but shall not exceed the tax payable calculated based on the Indonesia Income Tax Law. This means that the tax credit cannot be refunded in case the above dividend exemption is applied.

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 if you do not choose to sell your shares at that time.

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 cash amount that you receive from the sale of the shares and the market value of shares at the time of their delivery:

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

Any capital gains that you make will be subject to personal income tax in Indonesia **at the progressive rates ranging from 5% to 35%**.

Applicable taxes may not be withheld by the employer. You must self-assess and self-report the gains in your personal income tax return and pay your personal income tax directly to the Indonesian tax authority. Monthly tax payments should be made by the 15th of the following month and annual tax payments should be made before the submission of your annual personal income tax return by the 31st March of the following year.

Capital loss is not tax deductible to your other income.

No social security contributions apply.

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