

SLOVAKIA

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)**.

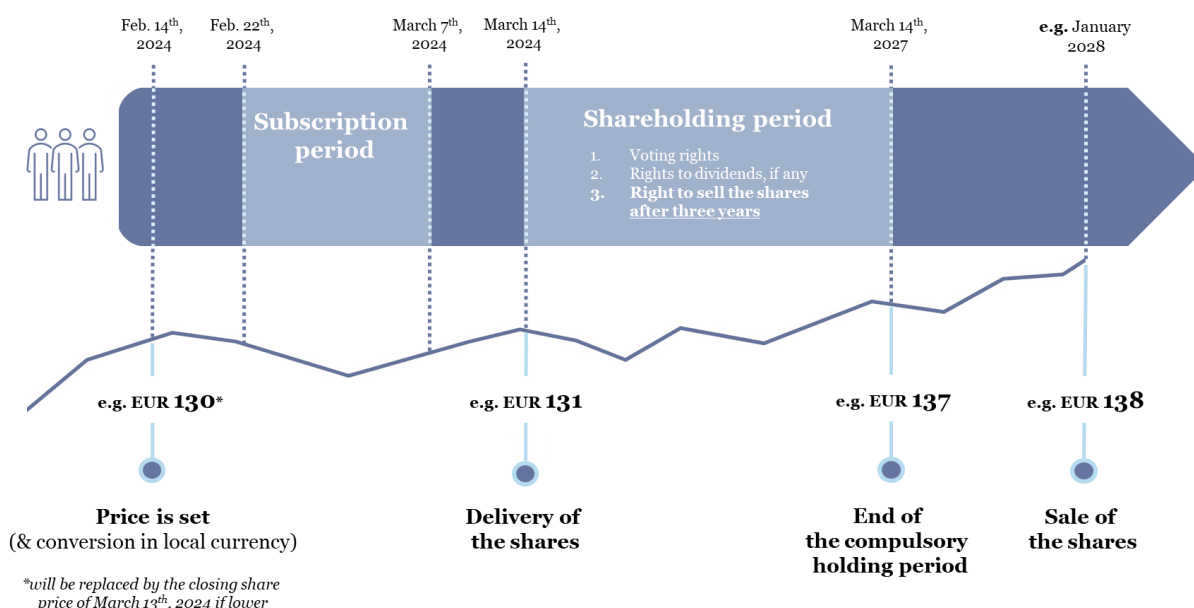
The purpose of this document is to provide to you an overview of individual income tax and social security and health insurance contributions consequences in Slovakia arising from your participation in the **2024 ESOP**.

The personal income tax and social security and health insurance contributions implications described below apply to you if at all times:

- You are Slovak tax resident subject to individual income tax in Slovakia; and
- You perform your professional activity exclusively in Slovakia; and
- You are subject to the mandatory State social security scheme of Slovakia; 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 Slovakia. Please keep in mind that the rules may change and affect the individual income tax and/or social security and health insurance contributions 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 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 difference between the fair market value of all shares delivered to you (Subscribed Shares + Matching Shares) and the subscription price that you paid:

$$\text{Taxable benefit} = \text{fair market value of shares received} - \text{price you paid}$$

For tax purposes, the fair market value is the closing listed price of Airbus SE share on the date of its delivery on your share account, i.e., on March 14th, 2024.

This benefit is part of your other regular employment income (income from dependent activities) and **subject to tax at progressive personal income rates** (19% or 25% depending on your monthly income). This income will be included into your monthly salary as in case of the other-kind benefits for calendar month in which you achieved this income and be taxed by your employer. The corresponding income tax will be withheld from your salary.

The same amount is **subject to obligatory social security and health insurance contributions**, which will be deducted from your monthly salary by your employer. The health insurance contribution is at the rate of 4% of your taxable income and the social security contribution is at the rate of 9.4% of your taxable income.

The maximum monthly assessment base, from which the social security contributions are withheld is EUR 9,128 in 2024 and includes your whole employment income. There is no maximum assessment base for health insurance contributions.

In the case where the employer does not include this acquisition gain to your payroll and annual income tax reconciliation, you will have to report your acquisition gain, as well as any other income, in your annual income tax return before March 31st or within the extended filing deadline (i.e. June 30th or September 30th under the specific conditions) of the year following the purchase of the shares.

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%.

However, under the tax treaty entered into by the Netherlands and Slovakia, the rate of the withholding tax may be reduced to 10% if you provide Airbus with the tax treaty form (Form IB 92), duly signed, dated and stamped by the tax authorities of your country of residence before the date of payment of the dividends. In the event where the form is not provided to Airbus before the date of payment of dividends, the withholding tax will be levied at the domestic rate of 15%. However, you may obtain the repayment of the withholding tax paid in excess of the tax treaty rate by providing the Form IB 92, to the Dutch tax authorities before (i) the end of the term

mentioned in the tax treaty, and (ii) in absence of such term in the tax treaty, by December 31 of the fifth year following the year of payment.

b. Taxation of dividends in Slovakia

Any dividends that you receive from profits declared for the tax periods starting on 1 January 2024 and later are taxable at the **rate of 10%**. Dividends that you receive from profits declared for the tax periods starting before 1 January 2024 are taxable at the **rate of 7%**. You will be obliged to tax the received dividends through your annual income tax return before March 31st or within the extended filing deadline (i.e. June 30th or September 30th under the specific conditions) of the year following the receipt of the dividends.

In principle, there should be available to credit the withholding tax paid in the Netherlands against the Slovak tax (obtaining a certificate on the tax withheld in the Netherlands is recommended).

The received dividend will not be subject to social security or health insurance contributions.

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.

Because your shares are subject to a 3-year lock-up period, the capital gain realized by you upon the sale of shares is **exempt from the personal income tax**. The capital gain would also not be subject to social security and health insurance contributions.

The plan allows a sale before the end of the lock-up period in case of death only. In case of an early resale within the first year following acquisition of the shares, a tax exemption stated above would not apply and your heirs will need to consult a tax advisor to determine the applicable taxation, as the case may be.

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