NETHERLANDS

Social security and Personal Income Tax Information

You have been invited to invest in shares of Airbus SE in the context of the **2022 Airbus Employee Share Ownership Plan (2022 ESOP).**

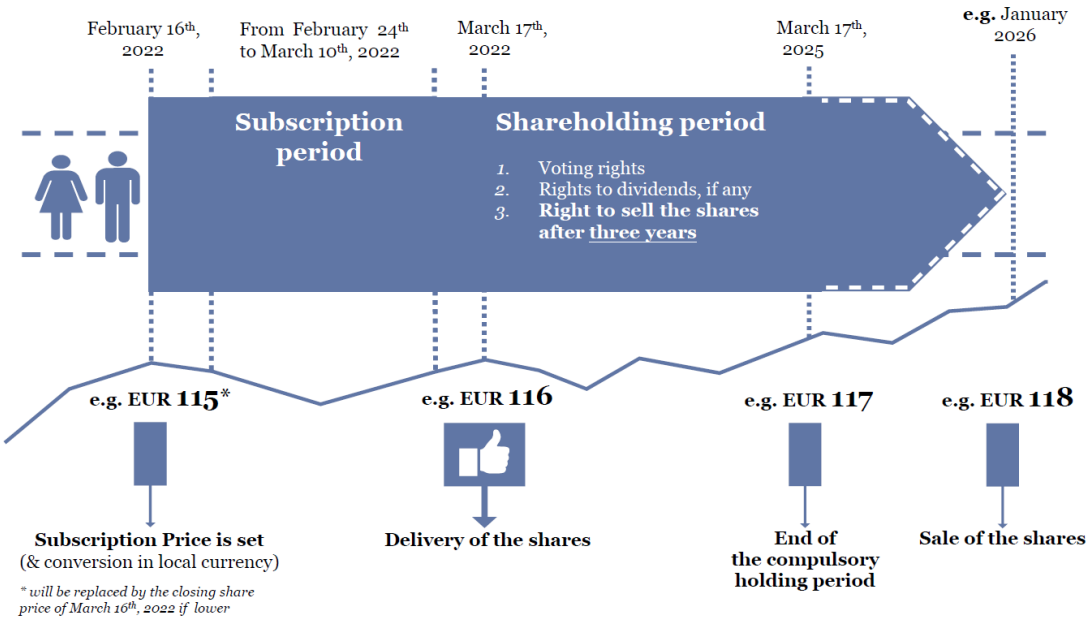
The purpose of this document is to provide to you an overview of individual income tax and social security consequences in the Netherlands arising from your participation in the **2022 ESOP.**

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

- You are subject to individual income tax in the Netherlands; and
- You perform your professional activity exclusively in the Netherlands; and
- You are subject to the mandatory State social security scheme of the Netherlands; 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 2022** in the Netherlands. 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 and you can lose your investment in Airbus shares. Airbus cannot provide you with any financial/tax advice. If you are in any doubt about whether to participate in the 2022 ESOP you should speak to an independent financial/tax advisor.

1. Taxation at the time of subscription of Airbus shares

In 2022 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

  For tax purposes, the market value is the closing listed price of Airbus SE share on Euronext Paris on the last day of the Subscription Period, i.e., on March 10th, 2022. Moreover, due to the fact that the shares are subject to a mandatory holding period of three years, a **tax-free discount up to 13.5% of the fair market value** of the shares should apply.

  This benefit is considered employment income and subject to tax income at prevailing progressive rates currently up to **49.5%** (including social security contributions) (for 2022).

  Your employer will withhold income tax including social security in the month of transfer of ownership. The amount mentioned on your salary statement should be reported in your annual tax return to be filled **before May 1st of the year following the purchase of the shares**.

- Additionally, you benefit from a facility offered by your employer for payment of the subscription price. Your employer will make an advance for the total amount of your subscription to be repaid through salary deductions in one or 3 installments of equal amount.

  The facility qualifies as interest-free financing for Dutch tax purposes. The difference between the financing at zero interest and an interest at market conditions will be considered a benefit in kind and is subject to taxation and social security premiums to be withheld by your employer.

  Alternatively, your employer can opt to appoint the interest-free financing as a work-related cost. In such case, such benefit in kind can be granted tax-free, subject to applicable ceiling(s).

2. Taxation during the holding of your Airbus shares

You are required to hold your shares for a period of at least **three years**.

Under Dutch domestic law, dividends paid by Airbus will be subject to a **15% withholding tax** at the time the dividend is declared by the general meeting of shareholders.

The shares acquired in the context of the plan will be subject to the tax regime for savings and investments (also known as "Box III"). Under this Box III regime, dividends are as such not taxable but you are deemed to realize a return on the balance of the assets and liabilities (including the Airbus shares) measured, in general, at January 1st of each calendar year. For 2022, the deemed return ranges from 1.818% to 5.530%.

The deemed yield is subject to a 31% flat tax rate. Taxation only occurs to the extent the value of the net assets exceeds EUR 50,650 (2022) as a single tax-payer and EUR 101,300 (2022) as a joint tax-payer.

Dutch dividend withholding can in principle be set off by Dutch tax residents against any tax payable in Box III.

3. Taxation at sale of your Airbus shares

You will not be able to sell or transfer the shares acquired under the 2022 ESOP for a **period of three years**. In practice, you will be able to sell your shares **from March 18th, 2025**. End of the holding period is not a taxable event.

There is no capital gain tax in the Netherlands as your shares will constitute a part of your privately held investments and may be subject to tax under the Box-III regime (as set out above).

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