CHILE

Social security and Personal Income Tax Information

You have been invited to invest in shares of Airbus SE in the context of the **2021 Airbus Employee Share Ownership Plan (2021 ESOP).**

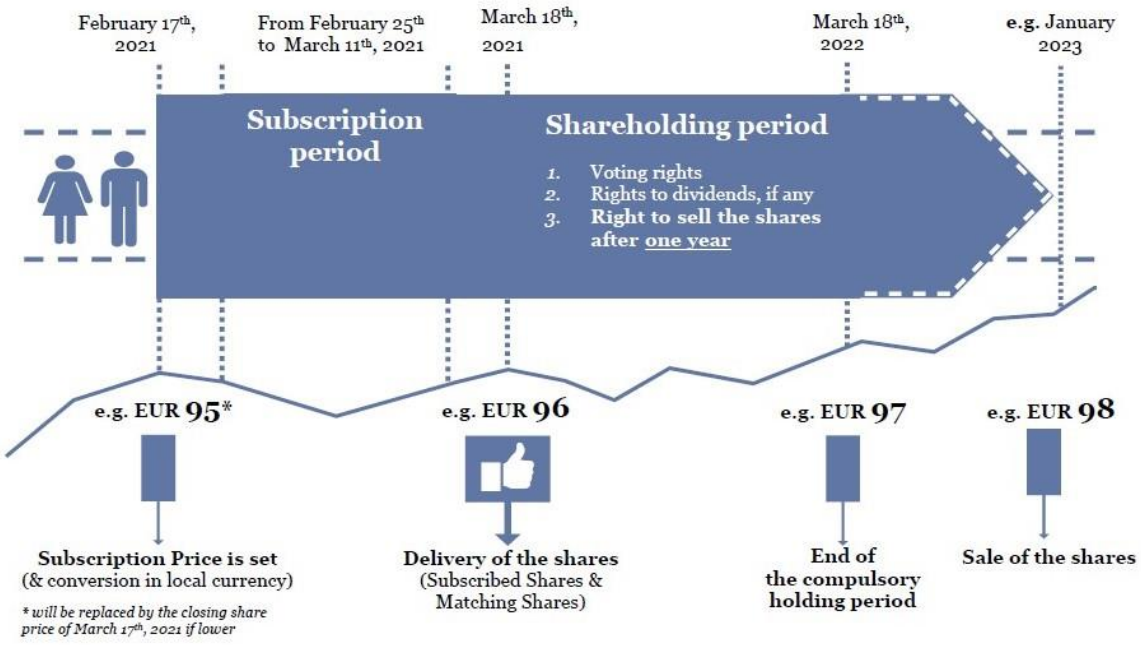
The purpose of this document is to provide to you an overview of individual income tax and social security consequences in Chile arising from your participation in the **2021 ESOP.**

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 **December 2020** 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 2021 ESOP you should speak to an independent financial/tax advisor.

1. Taxation at the time of subscription of Airbus shares

In 2021 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 the date of the capital increase to take place on March 18th, 2021.

  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**%. The taxable amount is subject to social security contributions that are payable, for the **employee's part at the rate of 20.1%**.

  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 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. You may submit Form 50 either by means of the Chilean IRS' web page or physically before the corresponding tax authorities office.

- 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 2022).

2. Taxation during the holding of your Airbus shares

You are required to hold your shares for a period of at least **one year**. 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%.

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.**

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 2021 ESOP for a period of **one year**. In practice, you will be able to sell your shares **from March 19th, 2022**. 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 value of the shares taxed on subscription minus the transaction costs (e.g. broker's fees).

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.

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

- 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

* * *