MEXICO

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).**

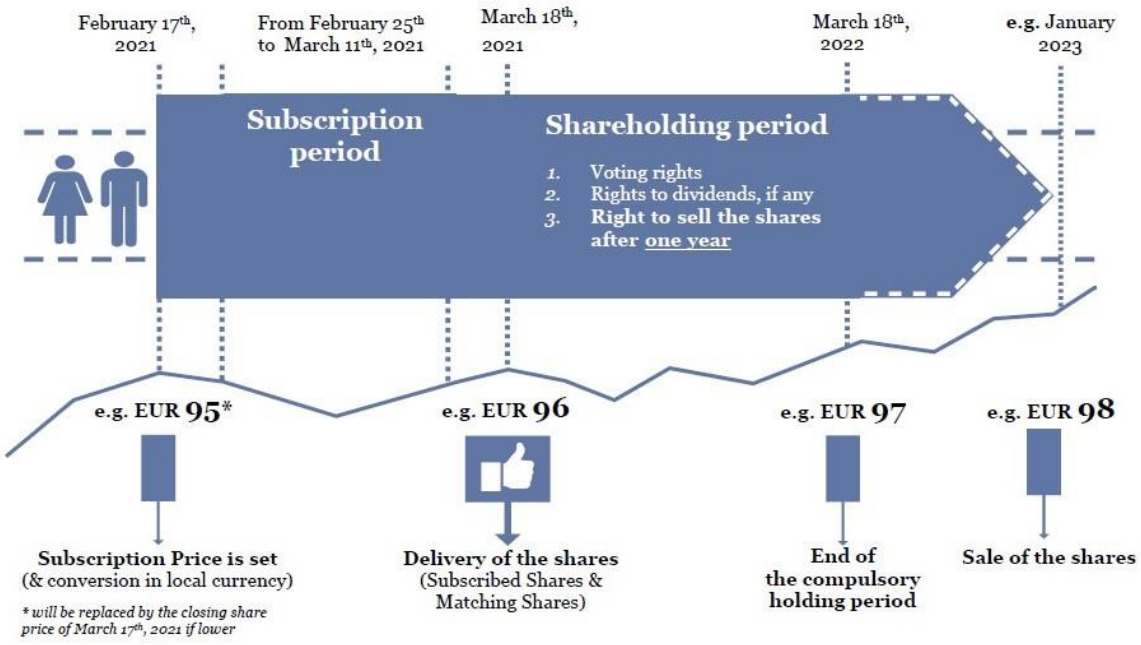
The purpose of this document is to provide to you an overview of individual income tax and social security consequences in Mexico arising from your participation in the **2021 ESOP.**

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

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

You make a taxable benefit corresponding to the difference between the fair market 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 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 is considered employment income and subject to tax at progressive rates currently ranging **from 0% to 35%**. No social security contributions apply.

You are responsible for paying the income tax by filing a monthly tax return **no later than the 17th day of the month following the one** during which **you become a shareholder**.

You will also be responsible for reporting this taxable benefit in your annual tax return to be filed **no later than April 30th of the year following the allocation 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 **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 Mexico

Under Mexican tax law, dividends are included in your taxable income and are **taxed at the rates up to 35%.**

Furthermore, **an additional 10% income tax payment applies to foreign dividends.**

You must pay this 10% tax by filing a monthly tax return **no later than the 17th day of the month following the one during which the income is received or made available to you**.

You are responsible for reporting this income in your annual tax return.

In principle, tax credit should be available for the withholding tax paid in the Netherlands.

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. In case of capital loss, such losses may be offset against other capital gains of the same nature for the year. The remaining capital losses can be offset during ten years following the one during which capital losses occurred.

The capital gain is equal to the difference between the gross sale proceeds on the date of the sale and the tax cost basis of the shares.

The tax cost basis is determined by converting the market value of the shares upon delivery into Mexican pesos at the exchange rate of the payment date, adjusting this amount by Mexican inflation and adding dividends distributed and reinvested, if any, (also adjusted by the Mexican Inflation). This computation must be done for all of the shares owned by you at the time of the sale or transfer (even if not all shares are sold) and then by determining an "*average tax cost basis per share*".

The capital gain is taxed at **progressive rates up to 35%.**

You must declare your capital gain in your annual tax return to be filed **no later than April 30th following the year during which the gain was received or made available to you**.

You are responsible for paying this capital gain tax. The tax on sale must be filed and paid with your annual income tax return. There is no requirement to make provisional payments.

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