SAUDI ARABIA

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).**

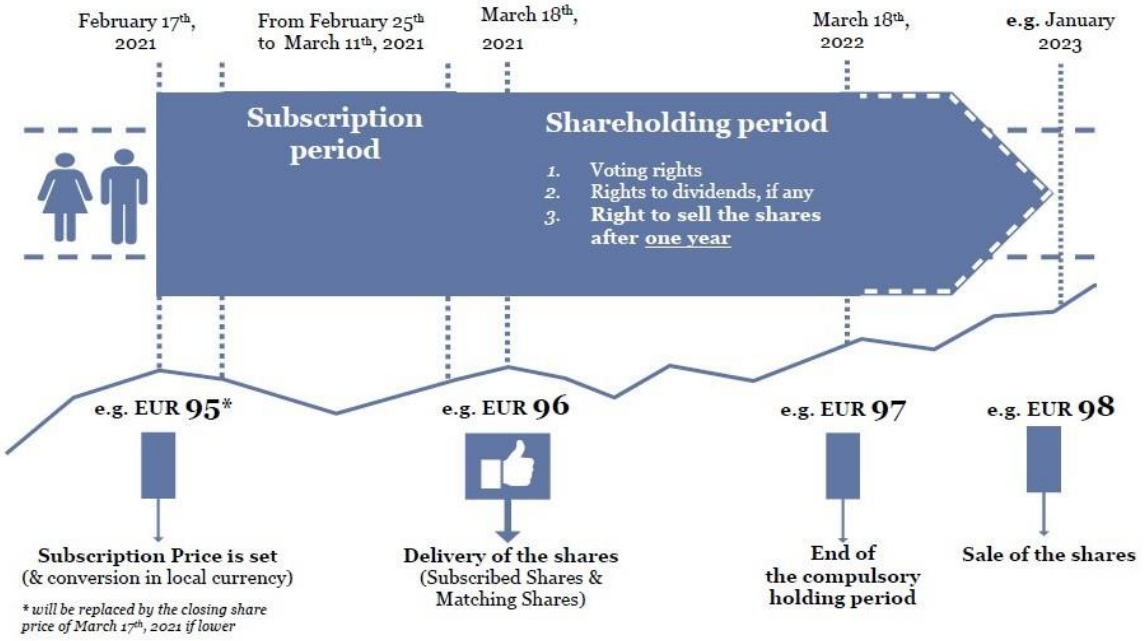
The purpose of this document is to provide to you an overview of individual income tax and social security consequences in Saudi Arabia arising from your participation in the **2021 ESOP.**

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

- You are tax resident of Saudi Arabia; and
- You perform your professional activity exclusively in Saudi Arabia; 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 Saudi Arabia. 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.

Saudi Arabia does **not levy income tax**. Therefore, you will not be liable to pay taxes on the benefits derived from your subscription to ESOP 2021.

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 may receive dividends, if any are distributed by Airbus SE.

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 Saudi Arabia

Not subject to tax in Saudi Arabia.

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.

You will **not be taxable** with respect to any gains arising from sale of shares.

Furthermore, **no reporting requirements** apply.

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