SINGAPORE

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).**

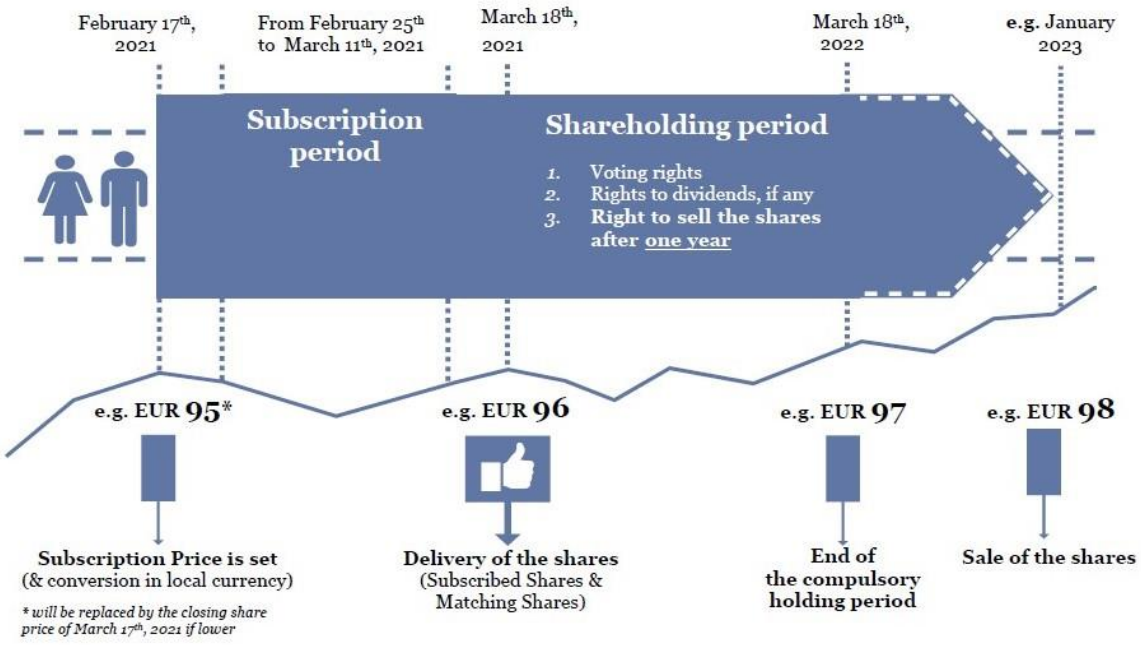
The purpose of this document is to provide to you an overview of individual income tax and social security consequences in Singapore arising from your participation in the **2021 ESOP.**

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

- You are subject to individual income tax in Singapore; and
- You perform your professional activity exclusively in Singapore; and
- You are subject to the mandatory State social security scheme of Singapore; 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 Singapore. 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 are **not subject to tax** at subscription. Taxation will generally take place at the end of the lock-up period. Please see below for further information.

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 in the Netherlands 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%.

b. Taxation of dividends in Singapore

Under Singapore domestic law, the dividends you receive are **not subject to taxation** as foreign- sourced income (including foreign dividends) received in Singapore on or after January 1st, 2004 by a Singapore resident individual, other than through a partnership in Singapore, is exempt from Singapore tax.

3. Taxation at the end of the lock-up period

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 a taxable event** (unless the shares are sold earlier in case of death of the beneficiary in which case taxation will be triggered at that time).

  You will be subject to tax on the difference between the market value of the shares (Subscription Shares and Matching Shares) on March 19th, 2022, minus the amount you paid at subscription.

  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 shares on the date where the restriction ends, i.e. March 19th, 2022.

  The taxable benefit is taxed at the personal income tax rates applicable to you **ranging from 0% to 22%.**

  If you are neither a Singapore citizen nor a Singapore Permanent Resident, or you are a Singapore Permanent Resident leaving Singapore permanently, you may become subject to tax on the gains in respect of the shares earlier than would normally be the case if you should cease employment with the company for which you are exercising employment when the right to subscribe for the shares was granted to you. Please contact your human resource department for further information.

You have to report the gain derived from your shares (including the Matching Shares) in your annual tax return to be filed before April 15th of the year following the one in which the mandatory holding period expires (or in case of early release, as explained above).

- **If you do not sell your shares upon the end of the lock-up period, any further increase in value is not subject to taxation,** assuming you hold your shares for investment and not for trading purposes as such gains are usually considered to be capital in nature and there is no capital gains tax under Singapore law. However, if you buy and sell securities on a regular basis, such gains may be regarded as trading gains (that is, gains of an income nature) by the Inland Revenue Authority of Singapore ("IRAS") and would then be subject to Singapore income tax at the personal income tax rates applicable to you.

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