UNITED ARAB EMIRATES

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).**

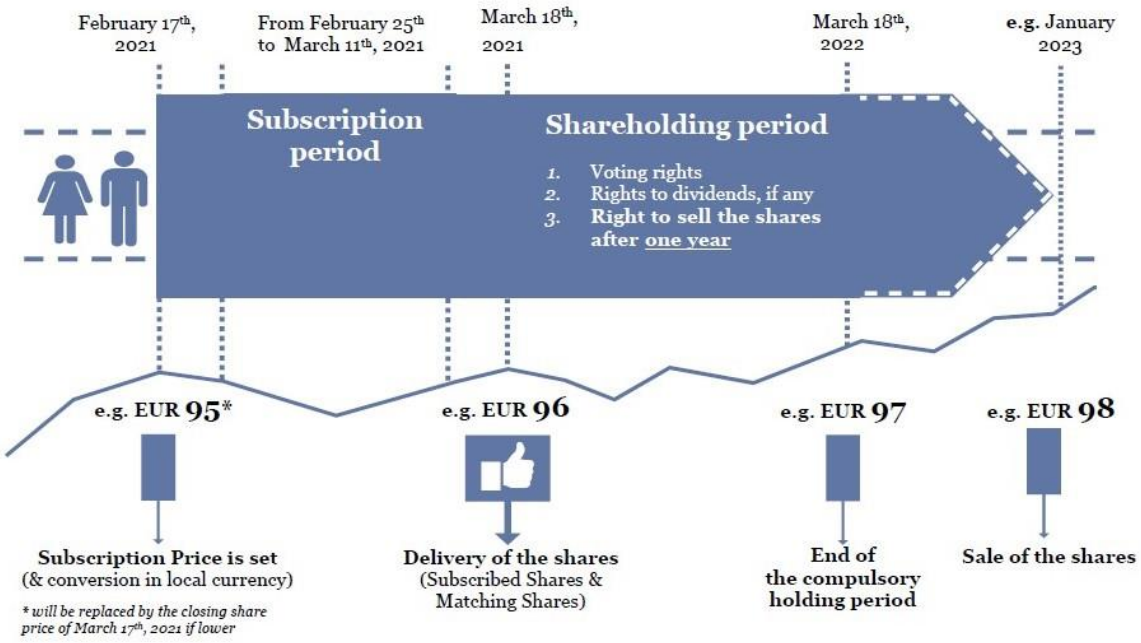
The purpose of this document is to provide to you an overview of individual income tax and social security consequences in the United Arab Emirates arising from your participation in the **2021 ESOP.**

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

- You are subject to individual income tax in the United Arab Emirates; and
- You perform your professional activity exclusively in the United Arab Emirates ; and
- You are subject to the mandatory State social security scheme of the United Arab Emirates ; 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 the United Arab Emirates. 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.

As there are **no personal income tax or social security charges** applicable in United Arab Emirates, you will not be liable to any tax or charges on the subscription of Airbus shares and will have no reporting obligation.

If you are a UAE national working for UAE registered employers, you are subject to a state or Emirate pension scheme administered in the UAE by the General Pension and Social Security Authority - or the Retirement Pensions and Benefits Fund of the Emirate of Abu Dhabi. However, as the ESOP awards are outside of your local employment contract registered with the Ministry of Human Resources & Emiratisation (or relevant Free Zone authority), the subscription to the ESOP should not increase or decrease your social security payments due.

If you are not a UAE national, national social security is not applicable in your case.

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%.

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 United Arab Emirates

Under the United Arab Emirates tax law, dividends **are not taxable**.

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.

At the time of sale of your shares, the capital gain, if any, **will not be taxable** in the United Arab Emirates.

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