CASTOR INTERNATIONAL
The International Group Share Ownership Plan of VINCI group
2021 Offering

COUNTRY SUPPLEMENT FOR CAMBODIA

You have been invited to invest in shares in CASTOR INTERNATIONAL, the International Group Share Ownership Plan of VINCI group. This document contains terms and conditions specific to your country, and complements the Plan documents (rules of the International Group Share Ownership Plan of VINCI group and regulations of the Fonds commun de placement d'entreprise CASTOR INTERNATIONAL, a French law collective employee shareholding fund (the "FCPE")), the Information Brochure and the subscription order. It also contains a summary of the expected tax consequences of your investment. Please note that neither VINCI nor your employer is providing you with, and will not provide you with, any personal, financial or tax advice in relation to this offer.

Capitalised terms that are otherwise not defined in this document have the same meaning as set out in the rules of the International Group Share Ownership Plan of VINCI group.

Please carefully read the information below before taking your investment decision:

Securities Notices

You are advised to exercise caution in relation to the offer. If you are in any doubt about any of the contents of this document, you should obtain independent professional advice.

To the best of VINCI's knowledge, at the time of distribution of this document, there are no specific laws in Cambodia governing the offer or the distribution of this document (via online platform). Accordingly, neither this document nor any documents distributed to you in the context of this offering have been approved by the Securities and Exchange Commission of Cambodia. This document may only be distributed to eligible employees of VINCI.

Notwithstanding the above, in the event of change of applicable law or regulatory requirements in Cambodia, VINCI reserves the right to modify the terms of the offer to the extent required under the laws of Cambodia. By subscribing for the offer, you hereby agree to be bound by all such modifications and/or additional legal obligations required under the laws of Cambodia in order to validly and effectively implement the offer in Cambodia.

This document is distributed on a confidential basis. No right to participate in the offering will be granted to any person other than the person to whom this document has been sent. In particular, this offering is strictly reserved for eligible employees of VINCI group, in their personal capacities. No person in Cambodia other than the eligible employees of VINCI group to whom this document has been sent may treat this document as constituting an invitation to him or her to participate.

This document may not be reproduced in any form or transmitted to any person other than the person to whom it is addressed.

Currency Exchange Control

There is no restriction on foreign exchange operations, in Cambodia except in the event of a foreign exchange crisis (which is undefined), provided that such foreign exchange operations are made through an authorized intermediary, such as a bank licensed to operate in Cambodia by the National Bank of Cambodia.

Early redemption events

Your investment in this offering must be held (or "blocked") for a 3-year period except in certain events where you are permitted to request an early redemption of FCPE Units under the Plan, such as the following:

(i) your disability;
(ii) your death;
(iii) the termination of your employment contract; or
(iv) your employer ceases to be a member of the VINCI group (participating company) as a result of a reduction in VINCI's level of ownership or control.

These early exit events are defined by the International Group Share Ownership Plan of VINCI group by reference to French law and must be interpreted and applied in a manner consistent with French law. You should not conclude that an early exit event is available unless you have described your specific case to your employer and your employer has confirmed in writing that it applies to your situation, upon your providing the requisite supporting documentation.

In the case of early redemption of your FCPE Units, you will no longer be entitled to receive your Bonus Shares. Please note that in certain events as set forth in the International Group Share Ownership Plan of VINCI group and summarized in the Information Brochure, and irrespective of an early redemption request, you may be eligible to payment of a cash compensation instead of delivery of Bonus Shares.

Subscription process

You can participate in the offering by submitting your subscription request on the website castorvinci.com, using the login user ID and the password provided to you separately. In order for your online subscription to be taken into account, you must submit to your Human Resources department the payment of the amount of your subscription within the requested deadline.

Paper subscription forms are available at castorvinci.com that you can send to VINCI, duly completed. Please note that in case you submit an order in paper form and an order online, the order submitted online will prevail, irrespective of its date, and your subscription order in paper form and the related payment will not be processed.

Tax information

The summary below sets forth general principles that are expected to apply to employees who are residents in Cambodia for the purposes of the tax laws of Cambodia. The tax consequences listed below are described in accordance with the currently applicable Cambodian tax law and certain French tax laws and practices. These principles and laws may change over time. Employees should also consider their personal situation.

For definitive advice, employees should consult their own tax advisors regarding the tax consequences of subscribing for VINCI shares. This summary is given for informational purposes only and should not be relied upon as being either complete or conclusive.

I. Tax applicable with respect to subscription of shares via the FCPE:

Shares subscribed with your personal contribution will be held in the *Fonds commun de placement d'entreprise* CASTOR INTERNATIONAL, a French law collective employee shareholding fund. Your investment will be evidenced by units in the FCPE that you will hold. Subscription of shares will be made via the FCPE CASTOR INTERNATIONAL RELAIS 2021which will then merge into the FCPE.

A. Taxation in France

You should not be subject to tax or social charges in France at the time of subscription and redemption of your FCPE units. Provided your investment is held via the FCPE, you should not be subject to tax or social charges in France in respect of any dividends that are paid by VINCI and reinvested by the FCPE.

B. Taxation in Cambodia

Tax and/or social security charges that may be applicable at subscription

Please note that no discount on the market price of the shares is offered upon your subscription of the shares. Accordingly, you will not be subject to tax or social security charges upon subscription.

Tax and/or social security charges that may be applicable on dividends received by the FCPE

You should not be subject to taxation or social security charges with respect to dividends reinvested in the FCPE.

Tax and/or social security charges that may be applicable at the moment of redemption of your FCPE units

You should not be subject to taxation upon your redemption of the FCPE units. However, you may be subject to taxable income of individuals when a mechanism will be established for an individual's taxable income to be collected. No social security charges will apply.

II. Tax applicable with respect to Bonus Shares granted by VINCI:

In addition to your subscription, you should be granted by VINCI the right to receive VINCI shares for free ("Bonus Shares"), subject to satisfying certain conditions set forth in the International Employee Shareholding Plan and summarized in the Information Brochure. Subject to all conditions being fulfilled, these shares will be delivered in the FCPE at the end of the vesting period in 2024. However, you will also have the possibility to opt for holding of shares in a share account in your name. In certain events, you may be eligible to payment of cash compensation by your employer instead of delivery of Bonus Shares, as set forth in the International Employee Shareholding Plan and summarized in the Information Brochure.

A. Taxation in France

You should not be subject to tax or social charges in France with respect to the grant, delivery or sale of the VINCI shares granted for free. Taxation of dividends received with respect to VINCI shares after delivery will depend on your decision to keep Bonus Shares in the FCPE or hold them in direct form (see below).

B. Taxation in Cambodia

Tax and/or social security charges that may be applicable at grant by VINCI of the right to receive the Bonus Shares

No social security and/or taxes are payable upon the grant of the right to receive Bonus Shares from VINCI.

Tax and/or social security charges that may be applicable when the Bonus Shares are delivered

When Bonus Shares are delivered in the FCPE, you will be subject in Cambodia to the TOS calculated on a taxable amount which shall be equal to the market value of VINCI shares on the date of delivery.

For purposes of calculating your total TOS liability in the month that Bonus Shares are delivered, the market value of the VINCI shares will be cumulated with other elements considered as taxable salary under Cambodian tax law. This cumulative salary shall be subject to the TOS rates which range from 0 to 20%. TOS shall be withheld by your employer.

Note that it may be possible that the cash portion of your cumulative salary will not be sufficient to pay for your TOS. However, a portion of your Bonus Shares may be sold upon delivery to cover any applicable taxes.

No social security charges will apply.

The same taxation will apply if you decide to hold your Bonus Shares in direct form. No additional taxation applies if you sell your Bonus Shares upon delivery.

Tax and/or social security charges that may be applicable on dividends which may be distributed to you after delivery of the Bonus shares

If you decide to keep your Bonus Shares in the FCPE, dividends will be reinvested in the FCPE. You should not be subject to additional tax on this reinvestment.

If you decide to hold your Bonus Shares in direct form, dividends, if any are paid, will be subject to a withholding tax in France at the rate of 12.80% [(1)]. No additional tax will be levied on these dividends for residents of Cambodia.

No social security charges will apply.

Tax and/or social security charges that may be applicable when the FCPE units redeemed

You should not be subject to taxation in Cambodia upon redemption of your FCPE units. However, you may be subject to taxable income of individuals when a mechanism will be established for an individual's taxable income to be collected.

No social security charges will apply.

Tax and/or social security charges that may be applicable on cash compensation paid, if any, by your employer instead of delivery of Bonus Shares

If instead of delivery of the Bonus Shares you are eligible to payment by your employer of cash compensation, the amount of such compensation will be subject in Cambodia to TOS. The applicable tax rates range from 0 to 20%. TOS shall be withheld by your employer.

No social security charges will apply.

(1) Rate increased to 75% if dividends are paid to a bank account opened in a Non Cooperative State or Territory "NCST". As of January 8, 2020, the list of states and territories qualifying as NCSTs includes Anguilla, Bahamas, Fiji, Guam, United States Virgin Islands, British Virgin Islands, Oman, Panama, American Samoa, Samoa, Seychelles, Trinidad and Tobago and Vanuatu.