

CASTOR INTERNATIONAL

the International Group Share Ownership Plan of VINCI group
to the Employee Offering 2022



In compliance with the new regulation in Cambodia, as set in force by Prakas 543 on 8 September 2021 by the Ministry of the Economy and Finance here are highlighted 2 important points:

I. The Subscription of Castor International program 2022

Subscription can be done only by entering the subscription online on the AMUNDI website* <https://www.ors.amundi-ee.com/a/cp/castor2022>

The User log-in will be communicated directly to your mailbox.

The official opening of the subscription period for the **CASTOR INTERNATIONAL 2022** operation, running from **May 16th to June 3rd, 2022!**

The official price will be announced by **May 13th, 2022**

The method of payment is preferably made by bank transfer to the company bank account.

II. Treatment as regard to tax and social charges

1. Capital gains on this investment activities are not subject to tax
2. **Granted Bonus Shares are treated as fringe benefit and are taxable (20%) of total value of bonus shares within the month Bonus shares delivery to your account. For example, granted Bonus shares from 2019 will be delivered on July 2022. Tax applicable, if any, will be collected from July 2022 salary.**
3. The receipt of dividends is not subject to tax.

For any question on the above, please contact your HR department.