CASTOR INTERNATIONAL
The International Group Share Ownership Plan of VINCI group
2022 offering

COUNTRY SUPPLEMENT FOR IRELAND

You have been invited to invest 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 FCPE regulations), 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.

Please carefully read information below before taking your investment decision:

Securities Notices

In accordance with paragraph 1.4(i) Regulation (EU) 2017/1129 of the European Parliament and of the Council of 14 June 2017 on the prospectus to be published when securities are offered to the public or admitted to trading on a regulated market VINCI group is exempted from the obligation to publish a prospectus in Ireland regarding the *CASTOR INTERNATIONAL, the International Group Share Ownership Plan of VINCI group.*

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 Units of the FCPE under the Plan:

(i) your disability;
(ii) your death;
(iii) the termination of your employment contract;
(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 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 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 order in paper form. If submitted in paper form, your order must be returned to your Human Resources department accompanied by the payment of the amount of your subscription.

You may also submit your subscription request on the website castor.vinci.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.

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 Ireland for the purposes of the tax laws of Ireland. The tax consequences listed below are described in accordance with the currently applicable Irish 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 to FCPE units. 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 FCPE units:

Units acquired with your personal contribution will be held in the *Fonds Commun de Placement d'Entreprise* CASTOR INTERNATIONAL, a French law collective employee shareholding fund (the "FCPE"). Your investment will be evidenced in units of the FCPE that you will hold. Your investment will be made via the FCPE CASTOR INTERNATIONAL RELAIS 2022 which 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 Ireland

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

The difference between the market value of the shares (i.e., the value of the shares on the last date of the subscription period) and the subscription price, if lower, is treated as benefit in kind and subject to income tax. This amount is taxable at progressive income tax rates of 20% or 40% for 2021.

This benefit is also subject to the Universal Social Charge ("USC"). The USC is currently 0.5%, 2%, 4.5% or 8% depending on the level of your income. Employee Pay Related Social Insurance ("PRSI") will also apply at a rate of 4%.

Income tax, USC and employee PRSI will be withheld from your salary by your employer, as part of the normal payroll withholding tax system.

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

As dividends are reinvested by the FCPE in additional VINCI shares, you will be taxed in respect of any shares received in lieu of dividends. A charge to income tax (your marginal rate), USC and PRSI, would arise on the amount of the dividend foregone (and received in shares). For 2021, income tax marginal rate is 20% or 40% and PRSI rate is 4%.

You will also be liable to USC on dividend income. The current rates of USC are 0.5%, 2%, 4.5% or 8% depending on your income.

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

Any gains (calculated as the difference between (i) the redemption proceeds and (ii) the subscription price plus the amount on which you were subject to income tax at the time of subscription of units) exceeding your annual exemption (currently €1,270) are subject to taxation at the current rate of 33% and must be reported in your income tax return.

No social security charges apply.

Applicable taxes are not withheld by the employer and must be paid by you individually. Please see below regarding your reporting obligations.

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 2025. However, you will also have the possibility to opt for holding of shares on a share account in your name. Please note that in certain events as set forth in the International Group Share Ownership Plan 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.

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.

B. Taxation in Ireland

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

The market value of the shares on the date of delivery is treated as benefit in kind and subject to income tax. This amount is taxable at progressive income tax rates of 20% or 40% for 2021.

This benefit is also subject to the Universal Social Charge ("USC"). The USC is currently 0.5%, 2%, 4.5% or 8% depending on the level of your income. Employee Pay Related Social Insurance ("PRSI") will also apply at a rate of 4%.

Income tax, USC and employee PRSI will be withheld from your salary by your employer, as part of the normal payroll withholding tax system.

Tax and/or social and health insurance 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 according to the applicable rules of the FCPE.

As dividends will be reinvested by the FCPE in additional VINCI shares, you will be taxed in respect of any shares received in lieu of dividends. A charge to income tax (your marginal rate), USC and PRSI, would arise on the amount of the dividend foregone (and received in shares). For 2021, income tax marginal rate is 20% or 40% and PRSI rate is 4%.

You will also be liable to USC on dividend income. The current rates of USC are 0.5%, 2%, 4.5% or 8% depending on your income.

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). The net amount will be then taxable in Ireland at the marginal rate of either 20% or 40%. USC and PRSI will also apply %. Tax paid in France can be off set against the Irish tax up to the amount that such income would have paid in Ireland.

Tax and/or social and health insurance charges that may be applicable when the FCPE units are redeemed

Any gains (calculated as the difference between (i) the redemption proceeds and (ii) the amount on which you were subject to income tax at the time of delivery of shares) exceeding your annual exemption (currently €1,270) are subject to taxation at the current rate of 33% and must be reported in your income tax return.

No social security charges apply.

Applicable taxes are not withheld by the employer and must be paid by you individually. Please see below regarding your reporting obligations.

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

The amount of the cash compensation is taxable as salary at progressive income tax rates of 20% or 40% for 2021.

III. Your reporting obligations with respect to units held in the FCPE and Bonus Shares

As your employer will withhold the income tax, USC and PRSI through the payroll tax system, there is no separate reporting obligation for you in relation to the benefit arising on acquisition of the shares.

You are required to report the acquisition of the shares held on your behalf by the FCPE in your tax return for the year of assessment. The return must be filed on or before 31 October following the end of the year of assessment in which the shares are acquired.

You are required to report the gain on the redemption of your FCPE units at the end of the lock-up period on your annual tax return. The return must be filed on or before 31 October following the end of the year in which you redeem your FCPE units. You must pay any capital gains tax due directly to the Revenue Commissioners by 15 December during the tax year where you redeem your units/shares in the period up to 30 November, or by 31 January following the end of the tax year where you redeem your units/shares in the period from 1 December to 31 December in the tax year.

(1) Rate increased to 75% if dividends are paid to a bank account opened in a Non Cooperative State or Territory "NCST", unless payment of the dividends in a NCST has neither the object nor the effect of locating the dividends in such a NCST for tax evasion purposes. At the time of drafting of this document, the list of states and territories qualifying as NCSTs includes Anguilla, Dominica, Fiji, Guam, United States Virgin Islands, British Virgin Islands, Palau, Panama, American Samoa, Samoa, Seychelles, Trinidad and Tobago and Vanuatu.