# CASTOR INTERNATIONAL

## The International Group Share Ownership Plan of VINCI group

## 2025 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 the 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 GroupShare 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 a nearly redemption request, you may be eligible to payment of a cash compensation instead of delivery of Bonus Share.

### 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.*

### 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.

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 (Bonus Shares).

Provided your investment is held via the FCPE, you should not be subject to tax or social charges in France in respect of anydividends that are paid by VINCI and reinvested by the FCPE.

### Taxation in Ireland

#### I. Tax applicable with respect to subscription:

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 2025 which will then merge into the FCPE.

In addition to your subscription, you should be granted by VINCI the right to receive the Bonus Shares, subject to satisfying certain conditions set forth in the International Employee Shareholding Plan and summarized in the Information Brochure.

You should not be subject to tax or social security charges in Ireland at the time of subscription if the subscription price is equal tothe market value at the date of subscription.

If there is deemed to be any 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, however, this 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 2025. This benefit is also subject to the Universal Social Charge ("USC"). The USC rates for 2025 are 0.5%, 2%, 3% or 8% depending on the level of your income. Employee Pay Related Social Insurance ("PRSI") will also apply at a rate of 4.1%. Income tax, USC and employee PRSI will be withheld from your salary by your employer, as part of the normal payroll withholding tax system.

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

#### II. Tax applicable with respect to delivery of Bonus Shares:

Subject to all conditions being fulfilled, Bonus Shares will be delivered in the FCPE at the end of the vesting period in 2028. 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.

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 2025.

This benefit is also subject to the Universal Social Charge ("USC"). The USC is currently 0.5%, 2%, 3% or 8% depending on the level of your income. Employee Pay Related Social Insurance ("PRSI") will also apply at a rate of 4.1%.

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

The amount of the cash compensation is taxable as salary at progressive income tax rates of 20% or 40% for 2025.

#### III. Tax applicable with respect to dividends:

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 2025, income tax marginal rate is 20% or 40% and PRSI rate is 4.1%.

You will also be liable to USC on dividend income. The current rates of USC are 0.5%, 2%, 3% or 8% depending on your income.

Please consider that if you decide to hold your Bonus Shares in direct form, dividends, if any, will be subject to a withholding tax in France. Tax paid in France can be off set against the Irish tax up to the amount that such income would have paid in Ireland. You should seek additional advice regarding taxation of dividends in due time if you consider opting for direct holding of Bonus Shares.

## IV. Tax applicable with respect to gains at exit from the Plan:

If you redeem units for cash on exit, any gains (calculated as the difference between (i) the redemption proceeds and (ii) the subscription price plus the amount, if any, 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 tax return under self-assessment rules.

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.

## V. Your reporting obligations:

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 (i) the benefit arising, if any, on subscription and (ii) acquisition of the bonus shares.

You are required to report the disposal (redemption) of your units, and any gain on the redemption of your FCPE units at the end of the lock-up period, on a tax return for the year in which the redemption occurs. 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.