

CASTOR INTERNATIONAL

The International Group Share Ownership Plan of VINCI group

2025 offering

COUNTRY SUPPLEMENT FOR THE UNITED STATES

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), 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.

The Castor International is a collective scheme. You are eligible to participate if you are employed by a VINCI group participating company and have been employed with the Company for at least 6 months (consecutive or not) over the past 12 months unless your participation is not permitted due to applicable rules and regulations.

The decision whether or not to participate in the Plan is yours to make, having regard to your own particular circumstances and any independent advice which you require. Your decision on whether or not to participate will have no effect on your employment with VINCI group or on any of your other employee rights and benefits. You should note that this is an offer for participation in a foreign employee share offering which is subject to the laws of France. Any controversy regarding the Plan and its operation shall be subject to the exclusive jurisdiction of the courts of France.

Please carefully read the information below before making your investment decision.

Financial Reporting

The Bank Secrecy Act requires U.S. persons who own a foreign bank account, brokerage account, mutual fund, unit trust, or other financial account to file FinCEN Form 114, Report of Foreign Bank and Financial Accounting (FBAR) with the U.S. Department of the Treasury, if: (i) the person has a financial interest in, signature authority, or other authority over one or more accounts in a foreign country, and (ii) the aggregate value of all foreign financial accounts exceeds \$10,000 at any time during the calendar year. FinCEN Form 114 must be filed electronically and is due April 15 following the year being reported on, subject to an automatic extension until October 15 available to all filers.

Under the custodial arrangements currently applicable under the Plan, shares acquired pursuant to the Plan are held in accounts located outside the United States. Consequently, you will need to take the value of the shares into account for purposes of determining whether you are required to file FinCEN Form 114. You will be required to file a form if the value of your VINCI shares, when combined with the value of any other foreign financial accounts in which you have an interest, exceeds \$10,000 at any time during a calendar year. In addition, U.S. persons are required to file Form 8938 with the Internal Revenue Service with respect to "specified foreign financial assets" if their total foreign financial assets held outside the United States exceed \$50,000 at the end of the year or exceeded \$75,000 at anytime during the year (higher threshold amounts apply to married individuals filing jointly and individuals living abroad). For so long as your shares are held in an account located outside the United States, you will need to take the value of the shares into account for purposes of determining whether you are required to file Form 8938. Where required, Form 8938 is filed with your federal tax return (typically, Form 1040).

The filing of Form 8938 does not relieve you of the separate requirement to file FinCEN Form 114 if you are otherwise required to do so, and vice-versa. Depending on your situation, you may be required to file Form 8938 or FinCEN Form 114 or both forms, and certain foreign accounts may be required to be reported on both forms.

If you have any questions about your filing obligations, you should speak with your tax, financial and legal advisers to see if you are obligated to file a FinCEN Form 114, Form 8938 or both.

Securities Notices

The VINCI shares that may be subscribed for under the Plan have not been and will not be registered under the United States Securities Act of 1933, as amended (the "Securities Act") or under any state securities laws. Neither the United States Securities and Exchange Commission nor any State securities authority has approved or disapproved these securities or passed on the adequacy or accuracy of this country supplement or the other documents delivered to you in connection with the Plan. Any representation to the contrary is a criminal offense.

The securities are offered pursuant to exemptions provided by the Securities Act and certain state securities laws and certain rules and regulations promulgated pursuant thereto. The shares may not be sold, transferred or otherwise disposed of by you in the absence of an effective registration statement under the Securities Act or an exemption from the registration requirements under the Securities Act and applicable state securities laws. In addition, the shares offered hereby will be subject to a 3-year holding period during which you may not sell or transfer the shares, except under certain limited circumstances.

Notwithstanding anything to the contrary in the Plan or any of the documents delivered to you in connection with the Plan, VINCI will not be obligated to sell or deliver any shares under the Plan unless and until it is satisfied that the sale or delivery complies with all applicable laws and regulations, including the requirements for exemption from registration under the Securities Act.

VINCI has not authorized anyone to give any information or to make any representations, other than as contained in the employee share offering materials, in connection with this offer. You should not rely on any such additional information or representations as having been authorized by VINCI. This employee share offering does not constitute an offer to sell or a solicitation of an offer to buy ordinary shares in any state or other jurisdiction or to any person to whom it is unlawful to make such offer or solicitation.

The International Group Share Ownership Plan employee share offering is a “compensatory benefit plan” within the meaning of Rule 701(c)(2) under the Securities Act, and VINCI will be relying on the exemption from registration under the Securities Act provided by such Rule 701. This Local Supplement (except for the section entitled “Tax Information”) and the International Group Share Ownership Plan collectively constitute the plan document for purposes of Rule 701. Your local Human Resources office can tell you how to access an English language copy of the VINCI Group Savings Plan, or you may request a paper copy, free of charge, from your local Human Resources office.

The share offerings made in the United States are limited to US\$10,000,000. This is the aggregate amount of investment that can be made by all participants in the Castor International 2025 offering in the United States and any share offering made in the same 12-month period. If the overall amount of subscription requests from United States participants exceeds the amount available for the United States, your subscription may be reduced. In addition, there is a worldwide limit on the number of shares available for the Castor International 2025 offering. If worldwide subscription requests exceed the number of shares available for the offering, your subscription may be reduced. In this case, the reduced amount will be calculated as follows:

- (i) An individual threshold will be calculated based on the overall amount of subscription requests. Subscription requests will be wholly served up to this threshold.
- (ii) Then, the remaining amount of shares will be determined and a reduction ratio will be calculated to be applied to remaining individual subscription requests that exceed the threshold.

Amounts corresponding to subscription requests that could not be fulfilled will be reimbursed up to your payment made at the time of subscription, or the amount to be withheld from your salary will be reduced accordingly.

Exchange Rate Risk

The subscription price will be expressed in euro; however, payment will be requested in U.S. dollars at the exchange rate of May 23, 2025. Such exchange rate will be valid for the payment of the subscription price during the subscription period. Your employer will inform you of the subscription price in U.S. dollars in due course.

During the life of your investment, the value of the VINCI shares subscribed will be affected by fluctuations in the currency exchange rate between the euro and United States dollar. Exchange rates that may affect the value of your investment are governed by the market and are not guaranteed. As a result, if the value of the euro strengthens relative to the United States dollar, the value of the shares expressed in dollars will increase. On the other hand, if the value of the euro weakens relative to United States dollar, the value of the shares expressed in dollars will decrease.

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 sell your shares in advance:

- (i) your disability;
- (ii) your death;
- (iii) the termination of your employment with the VINCI group;
- (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 the 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 provided the requisite supporting documentation, and your employer has confirmed that it applies to your situation.

In the case of early redemption of your shares, 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 receive payment of cash compensation instead of delivery of Bonus Shares.

Subscription process

You can participate in the offering by submitting your subscription order in paper form. If submitted in paper form, your subscription 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 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.

Please note that in case you submit a subscription order in paper form as well as 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.

Informations fiscales

The summary below sets forth general United States and French income tax principles that are expected to apply to employees who are residents in the United States for the purposes of the tax laws of the United States and of the tax treaty concluded between France and the United States for the avoidance of double taxation dated August 31, 1994, as modified (the "Treaty"). The tax consequences listed below are described in accordance with the currently applicable Treaty, United States tax law and certain French tax laws and practices at the time of the offering. These principles and laws may change over time. State and local tax consequences may apply to you. This summary does not address state and local taxes. Employees should also consider their personal situation. For definitive advice, employees should consult their own tax advisors regarding the tax consequences of subscribing to VINCI shares. 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 with respect to the subscription or sale of your VINCI shares.

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).

Any dividend received with respect to VINCI shares will be subject to a French withholding tax as described below.

Taxation in the United States

I. Tax applicable with respect to subscription:

You should not be subject to income or Social Security/Medicare taxes in the United States with respect to the subscription of the VINCI shares.

Similarly, no income tax is payable upon the grant of the conditional right to receive Bonus Shares from VINCI.

However, if you opted to pay for some or all of your shares through payroll deduction, you are considered to benefit from an interest-free loan from your employer until you have paid the full subscription price for the shares. If the outstanding balance of this loan, together with the amount of all other below-market rate interest loans extended by your employer, exceeds \$10,000, then you may recognize income in the amount of the excess, if any, of a published interest rate established by the Internal Revenue Service over the interest rate, if any, charged on the loans. This income is taxable at ordinary income rates and subject to Social Security/Medicare taxes.

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

Subject to all such conditions being satisfied, Bonus Shares will be delivered at the end of a three-year vesting period, which is currently expected to be in July 2028.

In certain circumstances, you will be eligible for the payment of a cash sum by your employer instead of Bonus Shares, as set out in the International Employee Shareholding Plan and summarised in the Information Brochure.

You will be subject in the United States to individual income tax as ordinary income equal to the fair market value of Bonus Shares on the date of delivery. Your employer must also pay the employer share of Social Security and Medicare taxes on the amount you recognize as income.

Your employer is required to withhold income and Social Security/Medicare taxes from your wages at prescribed rates. The tax obligations may be satisfied by withholding shares to be delivered or other compensation owed to you. You will be responsible for paying any amount of tax that you owe above the amount withheld by your employer when you file your annual tax return with the U.S. Internal Revenue Service or, if earlier, at the time estimated tax payments are required.

However, if you are entitled to receive Bonus Shares or a cash payment in lieu thereof prior to their actual delivery (e.g., because you are eligible for retirement or the company for which you work is no longer within the scope of eligible companies; see "additional Terms for United States Participants" below for more information), or if you become so entitled before their delivery in July 2028, you will be subject to Social Security and Medicare taxes on the fair market value of the Bonus Shares at that time, but you will not be subject to income tax until the Bonus Shares are delivered or the cash payment is made, as discussed above.

If you become eligible to receive a cash payment from your employer in lieu of Bonus Shares (see "additional Terms for United States Participants" below), the amount of such compensation will be treated for U.S. tax purposes as ordinary income subject to U.S. income tax. For 2025, the maximum federal income tax rate on ordinary income is 37%.

If you have not already paid Social Security/Medicare taxes with regard to the Bonus Shares (see above), you will also be subject to these taxes in the U.S. upon delivery of those shares, which generally will be withheld by your employer from your salary.

III. Tax applicable with respect to dividends:

Dividends paid on VINCI shares will be subject to a French withholding tax. This tax is withheld on shares held with Computer share at the rate of 25%.

For United States federal income tax purposes, the gross amount of any dividend paid on the shares, including any French withholding tax paid on such dividend, will be included in your gross income as dividend income in the year the payment is received. The amount of any dividend paid in euro, including any French taxes withheld from such dividend, will be equal to the United States dollar value of the euro amount calculated by reference to the spot rate in effect on the date the dividend is includible in income. Please note that the calculation will be made with respect to the United States dollar equivalent regardless of whether you actually convert the euros into United States dollars.

Subject to certain conditions and limitations, you may be able to claim the French withholding tax that was collected on any dividends paid to you as a credit against your U.S. federal income tax liability or alternatively as a deduction. However, please note that the available tax credit should be limited to 12.80%. You should consult your own tax advisor in this regard.

The U.S. federal income tax rate applicable to dividends depends on whether the dividend meets the conditions for treatment as "qualified dividend" income in the U.S. Dividends paid on VINCI shares will meet these conditions if certain holding periods are satisfied. For qualified dividends, the tax rates and relevant income thresholds for 2025 are (i) 20% for single individuals with taxable income of US\$533,400 or more (US\$600,050 or more for married couples filing jointly); (ii) 15% for single individuals with taxable income between US\$48,350 and US\$533,400 (US\$96,700 to US\$600,050 for married couples filing jointly); and (iii) 0% for single individuals with taxable income up to US\$48,350 (\$96,700 for married couples filing jointly). We do not expect the tax rates for qualified dividends to change in 2025. However, the foregoing thresholds should be adjusted in subsequent years for inflation according to the cost-of-living adjustment. Non-qualified dividends are taxed at ordinary income tax rates. Social Security taxes generally do not apply to dividends, but a 3.8% supplemental Medicare tax (also known as the "Net Investment Income Tax") is applied to certain investment income, generally including dividends, realized by certain U.S. taxpayers (generally single filers with modified adjusted gross incomes over \$200,000, married taxpayers filing jointly with modified adjusted gross incomes over \$250,000, and married taxpayers filing separately with modified adjusted gross income over \$125,000).

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

When you sell the VINCI shares that you purchase in the offering, you will realize a capital gain (or loss) equal to the difference between your purchase price and the proceeds from the sale (sale price less transactions costs, such as brokerage commissions). With respect to Bonus Shares, your capital gain or loss will be measured by the difference between the proceeds of the sale (sale price less transaction costs such as brokerage fees) and your tax basis in the Bonus Shares (determined in U.S. dollars). Your tax basis in the Bonus Shares will generally be the amount you recognized as ordinary income when the shares were delivered.

If you hold your shares for one year or less from the date of the actual purchase of the shares, any gains will be treated as short-term capital gains, which are taxed at ordinary income rates. If you hold your shares for more than one year, any gains will be taxed at preferential rates applicable to long-term capital gains. The tax rates applicable to long-term capital gains are the same that apply to qualified dividend income, as described above. The deductibility of capital losses is subject to limitations.

Your employer will not withhold for taxes when you sell your shares. You are responsible for reporting any capital gain (or capital loss) on your annual federal income tax return on Form 1040 and paying the appropriate tax.

Social Security taxes generally do not apply to capital gains, but the 3.8% supplemental Medicare tax noted above under "Taxes applicable with respect to dividends" applies to capital gains realized by certain U.S. taxpayers (generally single filers with modified adjusted gross incomes over \$200,000, married taxpayers filing jointly with modified adjusted gross incomes over \$250,000 and married taxpayers filing separately with modified adjusted gross income over \$125,000).

V. Your reporting obligations:

In any year in which you recognize income in respect of the VINCI shares for which you subscribe, the Bonus Shares you receive, receive a dividend payment, and/or sell any of your shares, you should report the income recognized, dividend payment, and/or capital gain (or capital loss) on your annual federal income tax return on Form 1040. The relevant amounts treated as employee compensation income will be reported to you on Form W-2 to the extent you receive them from your employer. Any amount paid by your employer and reported on your Form W-2 will reflect withholding of taxes. Taxes will be withheld on the Bonus Shares at the statutory withholding rate. If this rate is less than your applicable marginal tax rate, you will be responsible for paying any additional tax due either through estimated tax payments or upon filing your annual income tax return.

Additional Terms for United States Participants

As set forth in the Information Brochure, in general you are entitled to receive Bonus Shares only if you remain employed by VINCI or a member of the VINCI group through July 17, 2028. However, upon the occurrence of certain events, you will become entitled to a cash payment from your employer in lieu of the Bonus Shares to which you would have become entitled had you remained employed with the VINCI Group through July 17, 2028. For individuals who are United States citizens or residents of the United States for Federal income tax purposes ("U.S. Participants"), the following special rules apply:

- Termination of employment due to your death: the cash payment in lieu of Bonus Shares will be made to your estate promptly, and in any case within 90 days, following your date of death.
- Your disability: the cash payment in lieu of Bonus Shares will be made to you promptly, and in any case within 90 days, following your date of your disability. The term "disability" shall refer to a situation in which a U.S. Participant is deemed to have become disabled for purposes of Section 409A of the United States Internal Revenue Code and the regulations and guidance thereunder ("Section 409A").
- Your dismissal for any reason other than misconduct: the cash payment in lieu of Bonus Shares will be made promptly, and in any case within 90 days, following your "separation from service" for purposes of Section 409A. Dismissal means an involuntary lay-off – a situation in which you are ready, willing and able to work, but you are informed by your employer that no work is available because the company is reducing its headcount or otherwise eliminating your position. On the other hand, in the event of a voluntary termination (you resign), you would lose your right to Bonus Shares and would not be entitled to a cash payment. Voluntary termination, or resignation, refers to the situation in which your employer is ready to continue your employment relationship, but you decide to stop working for any reason other than disability, retirement or early retirement. If you do not come to work for more than 15 days, you will be deemed to have resigned and your employment will be terminated. Furthermore, in the event of a termination for misconduct, you will also lose your right to Bonus Shares and will not be entitled to a cash payment. Termination for misconduct refers to the situation in which your employer informs you that your employment will be terminated or not renewed because of issues related to your negligence or fault in the workplace, as set forth in the plan rules.
- Special rule for temporary dismissals: If you are a seasonal worker or otherwise regularly work for a company in the VINCI group for only part of the year, your temporary dismissal or suspension of employment during those parts of the year when you are not actively employed will not be considered a dismissal entitling you to a cash payment in lieu of Bonus Shares. Your temporary dismissal will not result in an early termination of the lock-in period, and will not affect your right to Bonus Shares. If you are actively employed on July 17, 2028, you will be entitled to receive Bonus Shares, subject to the other terms and conditions of the Plan. If your temporary dismissal continues through July 17, 2028, you will instead receive a cash payment in lieu of Bonus Shares. If at any time before July 17, 2028 your employer notifies you that your temporary dismissal has become permanent, you will be considered to have been involuntarily laid-off, and the cash payment in lieu of Bonus Shares will be made promptly, and in any case within 90 days, following your "separation from service" for purposes of Section 409A.
- Termination of your employment due to retirement or early retirement as applicable under law or retirement arrangements, or, in the absence of such law or arrangements, due to departure from the VINCI group after you have reached age 65: the cash payment in lieu of Bonus Shares will be made promptly, and in any case within 90 days, following your "separation from service" for purposes of Section 409A.
- The company for which you work is no longer within the scope of eligible companies (companies in which VINCI holds more than 50% of the equity directly or indirectly are eligible for the plan): the cash payment in lieu of Bonus Shares will be made promptly, and in any case within 90 days, following the closing of the sale transaction, but only if the transaction constitutes a "change in the ownership or effective control" of the business or company for which you work pursuant to Section 409A; otherwise the payment will be made to you at the end of the three-year lock-in period (i.e., on July 17, 2028) unless you qualify for payment earlier under one of the other "Good Leaver" circumstances identified above.
- You change your employer company within VINCI group and country of employment: the amount of the cash payment in lieu of Bonus Shares to which you are entitled according to the Plan will be calculated at the time of this event. However, payment of this amount will be made to you at the Plan's maturity (i.e., on July 17, 2028) or earlier in the event that any other situation described above occurs.

Determinations regarding the classification of your termination will be made by your employer, in its discretion, and will be final.

In circumstances where you are eligible to receive a cash payment in lieu of Bonus Shares, the amount of the payment will equal the number of Bonus Shares multiplied by the subscription price (in euros) of one VINCI share purchased under the Plan. The euro amount will be converted to, and paid to you in, U.S. dollars based on the exchange rate at the time of payment.

SPECIAL RULES FOR DEFERRED COMPENSATION PLANS

Section 409A imposes rules for the design and administration of certain non qualified deferred compensation plans. Failure to comply with these rules can result in additional tax and penalties being imposed on participants in the Plan. The Plan and the Bonus Shares are intended to meet the requirements of Section 409A and shall be interpreted and construed consistent with that intent. If any provision of the Plan or the Bonus Shares would, in the reasonable, good faith judgment of VINCI, result or likely result in the imposition on a participant, a beneficiary or any other person of any additional tax, accelerated taxation, interest or penalties under Section 409A, VINCI may modify the terms of the applicable documents, or may take any other such action, without the consent of the participant or such other person, in the manner that VINCI may reasonably and in good faith determine to be necessary or advisable to avoid the imposition of such additional tax, accelerated taxation, interest, or penalties or otherwise comply with Sections 409A. This provision does not create an obligation on the part of VINCI to modify any document and does not guarantee that the Plan or the Bonus Shares will not be subject to additional taxes, accelerated taxation, interest or penalties under Section 409A. In the event that any payment or benefit made under the Plan or the Bonus Shares would constitute payments or benefits pursuant to a non-qualified deferred compensation plan within the meaning of Section 409A and, at the time of your "separation from service" (within the meaning of Section 409A), you are a "specified employee" (within the meaning of Section 409A), then any such payments or benefits shall be delayed until the six-month anniversary of the date of your "separation from service" (or your death, if earlier) to the extent such delay is required in order to comply with Section 409A.