CASTOR INTERNATIONAL
The International Group Share Ownership Plan of VINCI group
2025 offering

LOCAL SUPPLEMENT FOR EMPLOYEES OF VINCI MOBILITY

You have been invited to invest in shares in Castor International, the International Group Share Ownership Plan of VINCI group. This document contains specific terms and conditions applicable to you as an employee of VINCI Mobility, 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 tax consequences that are generally expected to apply in the case of subscription to share programs such as the Castor International plan.

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:

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) 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 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 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 invest in share programs such as the Castor International offering. This description is not specific to the legislation that applies in the country of your residence for tax purposes. It also does not address situations of mobility among several countries during the time of investment. In such cases, employee may be subject to tax in more than one country. Specific advice is required.

This summary is given for informational purposes only and should not be relied upon as being either complete or conclusive.

For definitive advice, employees should consult their own tax advisors regarding the tax consequences of subscribing to VINCI shares. In particular, you should carefully review your tax reporting obligations.

If you are a resident of Switzerland for tax purposes, you may refer to the country supplement for Switzerland made available in the context of this offering.

Taxation in France

You should not be subject to tax or social contributions in France at the time of subscription and redemption of your FCPE units.

You should not be subject to tax or social contributions in France with respect to the grant, delivery or sale of the VINCI shares granted for free (Bonus Shares).

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).

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

Taxation under local laws

I. Taxation applicable with respect to subscription:

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 (the "FCPE"). 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 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.

The subscription price is determined based on an average price of VINCI shares over 20 days before the start of the subscription period. In certain countries, tax administration considers that such average reflects the market value of the shares with no taxable discount. If such approach dœs not apply in your country, the difference between the subscription price and the VINCI share price on the date of its purchase is a discount taxable upfront.

The payment of the subscription price being made through a salary advance, such financial assistance may be viewed as a taxable benefit.

Generally, because vesting of Bonus Shares is subject to conditions, 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, the 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. In certain events, you may be eligible to payment of a 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.

In most cases, Bonus Shares become taxable at the time of their delivery in the FCPE.

If instead of delivery of the Bonus Shares you are eligible to payment by your employer of a cash compensation, the amount of such compensation should be taxable as employment income.

III. Taxation with respect to dividends:

Dividends paid with respect to VINCI shares will be reinvested in the FCPE. In most cases, because of such reinvestment, no taxation arises. However, as a result of the reinvestment the FCPE will issue new units to you. This additional benefit may be taxable in your country.

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. In addition, dividends will be taxed in country of your tax residence. You should seek additional advice regarding taxation of dividends in due time if you consider opting for direct holding of Bonus Shares.

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

At the time of redemption of your FCPE units, you may be taxed on the difference between the proceeds from redemption of the FCPE units and the subscription price (or, for the Bonus Shares, their market price at the time of delivery).

Securities Notices

This Castor International offering is made to employees of VINCI Mobility in Switzerland, in their quality of employee of VINCI Mobility. It dœs not intend to be a public offering of shares in the country where such employees may be present at the time the offering documents are made available ("Foreign Country"). Neither VINCI S.A., nor VINCI Mobility nor the company in which the employee were to fulfill his/her mobility mission undertake to obtain any authorizations, submit declarations or complete any formalities necessary or recommended under local law of such Foreign Country.

If the legislation applicable in the Foreign Country prohibits or negatively affects the participation to the Castor International offering, VINCI S.A. has the right to cancel the subscription requests of the employees present in such country or to cash out their investment before the end of the lock-up period. In such case, the employees concerned will no longer be entitled to delivery of Bonus Shares but will receive a cash compensation in lieu of Bonus Shares.

Currency Exchange Control

Please note that certain countries provide for foreign exchange control regulations. Depending on your country of residence, remittance of redemption proceeds may be subject to the local foreign exchange control regulations.