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

COUNTRY SUPPLEMENT FOR MALAYSIA

You have been invited to invest in shares in Castor International under the International Group Share Ownership Plan ("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:

Currency Exchange Control

Payments by a resident (such as yourself or your local employer) to a non-resident (such as VINCI S.A.) for the acquisition of foreign currency assets (such as the shares under the Plan), must be made in foreign currency.

You or your local employer (as the case may be) will therefore be required to convert the share purchase price paid in Ringgit Malaysia ("RM") into the relevant foreign currency (i.e. Euro) before remitting it to VINCI S.A.

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, as follows:

(i) your disability;
(ii) your death;
(iii) the termination of your employment contract; or
(iv) your employer ceases to be a member of the VINCI Group (or 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 Malaysia for the purposes of the tax laws of Malaysia and of the tax treaty concluded between France and Malaysia for the avoidance of double taxation dated 24 April 1975 (the "Treaty"). The tax consequences listed below are described in accordance with the currently applicable Treaty, Malaysian tax laws and certain French tax laws and practices. These principles and laws may change over time. You should also consider your personal situation.

For definitive advice, you should consult your 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.

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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 any dividends that are paid by VINCI and reinvested by the FCPE.

Taxation in Malaysia

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. 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 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.

The discount on the market value of the shares (i.e., the difference between the subscription price and the market value of the shares at the commencement of the subscription period or the date of purchase of the shares, whichever is lower), if any, would be considered as a taxable benefit and subject to income tax. The "market value" of the shares would be the average of the highest trading price and the lowest trading price of the shares on the relevant date.

Assuming that the subscription of shares in Malaysia is only effective on the last day of the subscription period (regardless of when the subscription orders are submitted) and the payment for the shares is made on the same day, the date of purchase of the shares shall be the last day of the subscription period.

The rate of tax levied on tax residents of Malaysia is assessed on a progressive scale ranging from 0% to a maximum of 30% based on your chargeable income for the year of assessment. Non-resident individuals pay tax at a flat rate of 30% on Malaysian sourced income.

Further, there are no social security tax implications arising from the share subscription discount (if any) received by you.

Taxes owed by you with respect to your subscription of shares will be withheld by your employer from your salary, unless you submitted to your employer a written election form confirming that you will be responsible for paying your taxes. Under the Self Assessment System, all taxpayers are entrusted with the responsibilities of assessing and paying the taxes due to the Inland Revenue Board of Malaysia ("IRB"). You must ensure that any taxable benefit which you receive under the offering is accurately reported in the Income Tax Form to be submitted annually to the IRB of Malaysia.

On the other hand, with respect to your Bonus Shares, there are no tax implications at the date of grant of the right to acquire the Bonus Shares as the taxable event has not yet been triggered. Further, there are no social security implications or contributions payable on the Bonus Shares received by you at the point of grant.

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

Subject to all conditions being fulfilled, these shares will be delivered in the FCPE at the end of the vesting period in 2028. However, you will be able to opt to hold such Bonus Shares in 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, asset forth in the International Employee Shareholding Plan and summarized in the Information Brochure.

The Bonus Shares will be taxed when such shares have vested, i.e., when the shares become unconditional, and therefore, receivable and Bonus Shares are delivered to you. Such gains shall be subject to Malaysian income tax at a rate ranging from 0% to 30% for Malaysian tax residents and taxed at a flat rate of 30% for non-resident individuals

There are no social security implications or contributions payable on the Bonus Shares received by you.

Taxes owed by you with respect to delivery to you of Bonus Shares will be withheld by your employer from your salary (or part of shares to be sold upon delivery), unless you have submitted to your employer a written election form confirming that you will be responsible for paying your taxes. You must ensure that any taxable benefit which you receive under the offering is accurately reported in the Income Tax Form to be submitted annually to the IRB of Malaysia.

If instead of delivery of the Bonus Shares you are eligible to payment by your employer of a cash compensation, the tax implications are the same as described above in respect of the vesting of the Bonus Shares. There may also be social security contribution implications.

III. Taxation with respect to dividends:

Automatic reinvestment of dividends paid on VINCI's shares will not raise any additional issues.

If you decide to hold your Bonus Shares directly, dividends, if any are paid, will be subject to a withholding tax in France at the rate of 12.80% but should not be taxable in Malaysia considering this French tax. This regime should be applicable until 31 December 2026. Starting from 31 December 2026, dividends will be subject to progressive tax rates of up to 30%.

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:

Malaysia dœs not impose taxes on profits or gains derived from the disposal of capital assets by individual taxpayers, except with respect to gains associated with the sale of certain real property and shares in real property companies. You will not be subject to income tax or social security charges in Malaysia when you redeem your FCPE units (unless you are in the business of buying and selling securities).

V. Your reporting obligations with respect to shares held in the FCPE and Bonus Shares:

Under the Self Assessment System, all taxpayers are entrusted with the responsibilities of assessing and paying the taxes due to the IRB. Regarding the taxable benefit that you may acknowledge at subscription of shares as well as with respect to delivery of Bonus Shares, taxes will be withheld by your employer unless you submit to your employer a written election form confirming that you will be responsible for paying your taxes.

You must ensure that any taxable benefit which you receive under the offering is accurately reported in the Income Tax Form to be submitted annually to the IRB.

Privacy Notice

It is obligatory for you to provide all the information requested in the subscription order or any additional information which we request from you. The information provided by you to VINCI S.A. and/or your local employer in such subscription order will be collected, used and processed by VINCI S.A., your local employer and any party outside the VINCI group, whether within or outside Malaysia, who are expressly authorised to receive and maintain such information, for purposes of the management of the Plan and the FCPE, for account administration and the electronic storage of such information and for any other related purpose as authorised by VINCI S.A. from time to time.

In the event that you elect not to provide any personal data requested, this may adversely affect your ability to enjoy and/or participate in the full benefits of the Plan.

You will have a right to access, modify, limit and correct any of your personal data by means of written notification to:

- Norfina BAHARUDDIN / Assistant Finance Manager / norfina@menard-asia.com / 00 60 12 336 2273 for MENARD GEOSYSTEMS SDN BHD;
- WONG Siow Yin / Senior HR and Admin Executive / wong.siowyin@reinforcedearth.com.my / 00 60 12 221 6740 for REINFORCED EARTH MALAYSIA SDN BHD;
- Katherine LIM / HR Manager / katherine.lim@soletanche-bachy.com / 00 60 3 6205 3693 for BSG CONSTRUCTION SDN BHD and GEOTECHNICAL ALLIANCE SDN BHD;
- LEE Kok Piew / Finance Manager / kok-piew.lee@vinci-construction.com/ 00 60 12 331 5912 for VINCI CONSTRUCTION GRANDS PROJETS SDN BHD and MYS - VCGP DIRECTION ASIE BATIMENT HYDRAULIQUE.
- Angelina SEET / Senior Contracts & Costing Manager/ angelina.seet@wahloon.com.sg/ 00 65 6420 0123 for WAH LOON (M) SDN BHD.

Anda diwajibkan untuk memberikan semua maklumat yang diminta dalam pesanan langganan atau sebarang maklumat tambahan yang diminta oleh kami daripada anda. Maklumat yang anda beri kepada VINCI S.A. dan/atau majikan tempatan anda dalam pesanan langganan tersebut akan dikumpul, diguna dan diproses oleh VINCI S.A., majikan tempatan anda dan mana-mana pihak lain yang bukan ahli kumpulan VINCI, sama ada di dalam atau di luar Malaysia, yang telah diberi kuasa secara nyata untuk menerima dan menyimpan informasi dan maklumat berkenaan, bagi tujuanpengurusan "Plan" dan "FCPE", pentadbiran akaun dan penyimpanan informasi dan maklumat berkenaan secara electronik dan untuk sebarang tujuan lain yang berkenaan sepertimana diberi kuasa oleh VINCI S.A. dari semasa ke semasa.

Sekiranya anda memilih untuk tidak memberi data peribadi yang diminta, ini mungkin akan menjejaskan keupayaan anda untuk menikmati dan/atau menyertai sepenuhnya manfaat dan hak berkaitan dengan "Plan" tersebut.

Anda berhak untuk meminta akses, ubah suai, mengehadkan dan membetulkan sebarang data peribadi anda dengan memberi makluman bertulis kepada:

- Norfina BAHARUDDIN / Assistant Finance Manager / norfina@menard-asia.com / 00 60 12 336 2273 for MENARD GEOSYSTEMS SDN BHD;
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