CASTOR INTERNATIONAL
The International Group Share Ownership Plan of VINCI Group
2026 offering

COUNTRY SUPPLEMENT FOR BAHRAIN

You have been invited to purchase 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 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

THIS IS NOT A PUBLIC OFFER. THE OFFER IN BAHRAIN IS BEING MADE ONLY TO THE EMPLOYEES OF COMSIP Al A' Ali W.L.L. (Bahrain). THE CENTRAL BANK OF BAHRAIN OR ANY OTHER REGULATORY AUTHORITY IN BAHRAIN (I) HAS NEITHER APPROVED NOR REVIEWED THIS OFFER OR ANY DOCUMENTS BEING DISTRIBUTED HEREUNDER; (II) TAKES NO RESPONSIBILITY FOR THE PERFORMANCE OF THE SHARES OFFERED HEREUNDER; AND (III) TAKES NO RESPONSIBILITY FOR THE CONTENTS OF ANY DOCUMENTS DISTRIBUTED IN BAHRAIN PURSUANT TO OR IN RELATION TO THIS OFFER.

Currency Exchange Control

There are no applicable foreign currency exchange controls in Bahrain at present. However, the applicable anti-money laundering laws and regulations apply, where relevant.

Early redemption events

Your investment in this offering must be held (or "blocked") for a 3-year period except in certain circumstances where you are permitted to request an early redemption of Units of the FCPE under the Plan:

(i) your disability;
(ii) death;
(iii) the termination of your employment contract (including retirement);
(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 circumstances 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 is available unless you have provided your specific information to your employer and your employer has confirmed that it applies to your situation. After which you will be required to provide 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 for a cash payment instead of delivery of Bonus Shares.

These events include death, disability, retirement, lay-off (for a reason other than misconduct), that your company is no longer within the scope of eligible companies, or you have changed employer and country of employment within the VINCI Group.

Please note that "eligible companies" referred to above include companies in which, at the time they joined the Castor International Plan, VINCI S.A. holds:

(i) either more than 50% of the share capital, or
(ii) a portion of the share capital comprised between one-third and 50% subject to the condition that the participation of this company in the Plan has been approved by the Chief Executive Officer of VINCI S.A. and by the company's management.

Company "COMSIP Al A' Ali W.L.L." (Bahrain) participating in the Plan is an "eligible company" because it meets criteria (ii) at the time of the 2026 Offering. This criteria will be no longer met if, at any time during the 3-year lock-up period, (a) VINCI S.A. holds less than one-third of its share capital (irrespective of whether VINCI S.A. may have retained exclusive control over such company) or (b) if VINCI S.A. no longer has exclusive control over such company.

As a result, you would no longer be entitled to Bonus Shares but would receive a cash compensation calculated as described in the Information Brochure.

Please note that exclusive control is different from the level of shareholding and may be based on facts such as the appointment of the majority of executives of the company during two financial years or having a dominant influence over the company because of provisions of contractual agreements or the company's by-laws.

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 payment of your subscription amount.

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 your subscription payment to the Human Resources department 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 paper order in paper form and the related subscription will not be processed.

Tax information

The summary below sets forth general principles that are expected to apply to employees who are residents in Bahrain for the purposes of the tax laws of Bahrain and of the tax treaty concluded between France and Bahrain for the avoidance of double taxation dated 10 May 1993 (as amended) (the "Treaty"). The tax consequences listed below are described in accordance with the currently applicable Treaty, Bahrain 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 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 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 Bahrain

I. Tax 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 2026 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.

No taxable discount is to be recognized in Bahrain for tax purposes. No social security and/or taxes are payable upon the grant of the right to receive Bonus Shares from VINCI.

Accordingly, you will not be subject to tax or social security charges at the time of subscription.

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 2029. 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 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 and this local supplement.

The issuance and/or delivery of Bonus Shares will not be subject to any taxes or social security charges in Bahrain.

The payment of cash compensation, if any, by your employer instead of delivery of Bonus Shares will not be subject to any taxes or social security charges in Bahrain.

III. Tax applicable with respect to dividends:

The distribution of dividends will not be subject to any taxes or social security charges in Bahrain.

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. 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:

The redemption of FCPE units will not be subject to any taxes or social security charges in Bahrain.

V. Your reporting obligations:

There are no applicable Bahrain laws regarding reporting requirements with respect to shares held in the FCPE and Bonus Shares.