CASTOR INTERNATIONAL
The VINCI International Group Savings and Share Ownership Plan of VINCI Group
Offre 2026

COUNTRY SUPPLEMENT FOR CANADA

You have been invited to invest in Castor International, under the VINCI International Group Savings and Share Ownership Plan (the "Plan"). This document contains terms and conditions specific to your country, and complements the Plan documents (rules of the Plan and of the FCPE regulations), the Information Brochure and the subscription order form. It also contains a summary of the expected principal tax consequences of your investment. Please note that the VINCI Group is not providing you with, nor should this document under any circumstances be construed as, personal, financial or tax advice in relation to this offer.

To the extent the terms of this document are inconsistent with any other document or information provided pursuant to the 2026 Offering, the terms in this document shall take precedence.

Early Redemption/Unblocking Events

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

(i) your disability;
(ii) your death; and
(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 redemption events are more specifically defined in the Plan by reference to French law and are to be interpreted and applied in a manner consistent with such 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, and after you have provided the required 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 Plan and summarized in the Information Brochure, and irrespective of an early redemption request, you may be eligible to receive a payment of cash compensation instead of the 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.

Securities Notices

Securities Laws Rights of Action

In accordance with an exemptive relief order from certain requirements of Canadian securities laws for which VINCI S.A. has obtained, this offering is being made without the need for filing a prospectus with the applicable Canadian securities regulatory authorities or using a registered securities dealer. As a result, purchasers of VINCI shares ("Shares") pursuant to this offering will not have the benefit of certain protections, rights, and remedies afforded under Canadian securities legislation, such as statutory rights of withdrawal and statutory rights of action for rescission or damages against the VINCI Group in the event of a misrepresentation in any of the materials furnished in connection with the Offering. Accordingly, purchasers will have to rely on any common law (in the case of all provinces except Québec) or civil law (in the case of Québec) rights of action that may be available in this regard.

Resale Restrictions

VINCI S.A. has received, from the applicable securities regulatory authorities, relief permitting employees to resell their Shares (and, if applicable, their Bonus Shares (as defined below)) without the need to file a prospectus. The relief is generally limited to resales occurring outside of Canada (including over a foreign stock exchange) as long as VINCI S.A. does not become a public company in any jurisdiction of Canada nor does it have its head office in Canada nor a majority of executive officers or directors resident in Canada. Purchasers of Shares are encouraged to seek legal advice prior to any resale thereof.

Income Tax information

The summary below sets forth certain income tax consequences that are expected to apply to employee participants in the Offering who are residents of Canada ("Participants") for the purposes of the federal income tax laws of Canada and of the tax treaty concluded between France and Canada for the avoidance of double taxation on 2 May 1975, as amended (the "Treaty"). Except where expressly indicated otherwise, the summary is based on Canadian federal income tax laws and French tax laws and practices currently in effect. Such laws and practices may change over time. The summary is given for informational purposes only and should not be relied upon as being either complete or conclusive. For definitive advice, Participants should consult their own advisors.

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 contributions 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 contributions in France in respect of any dividends that are paid by VINCI and reinvested by the FCPE.

Taxation in Canada

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 Share investment will be evidenced by the units you receive in the FCPE ("Units"). Your investment 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") or cash equivalent, subject to satisfying certain conditions set forth in the International Employee Shareholding Plan and summarized in the Information Brochure.

You will be required to include in your income, for the year in which Shares are acquired by the FCPE on your behalf, as a benefit from employment, the amount (if any) by which the "fair market value" of the Shares at the time of their acquisition exceeds the amount you paid for the Shares. The VINCI Group intends to take the position that there will be no such excess in light of the restrictions associated with the subsequent sale of the Shares prior to the expiry of the applicable three-year holding period, with the result that no immediate income inclusion should arise. However, it should be noted that the Canadian revenue authorities are not bound by this position.

Your entitlement under the terms of the offering to potentially receive Bonus Shares at a later date from VINCI should not give rise to any immediate tax or social security obligations.

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

Subject to all conditions being fulfilled, your Bonus Share (or cash equivalent) entitlement will be delivered to the FCPE (or, upon your request, indirect form to an account in your name) / paid (as applicable) at the end of the vesting period in 2029. As set forth in the Plan and summarized in the Information Brochure, VINCI retains its right to determine whether you will receive Bonus Shares upon fulfillment of the requisite conditions, or if your rights to Bonus Shares are to be settled by VINCI through the payment of a cash equivalent amount.

This event will give rise to a taxable benefit which will be included in your employment income for the year. The taxable benefit will be equal to the "fair market value" of the Bonus Shares on the date on which you received them (whether through the FCPE or indirect form). For this purpose, the "fair market value" would generally be viewed as the trading value of the VINCI shares on their date of delivery.

Your employer will be required to withhold, from your remuneration, income tax and social security on this employment benefit. Such withholdings will be made in the pay period in which the Bonus Shares are delivered to you. You will be required to provide your employer with a cheque in the amount of any deficiency between the required withholdings and the amount which may be properly deducted from your remuneration at that time.

If, instead of receiving Bonus Shares, you are eligible for and receive payment from your employer in the form of a cash compensation, the amount of such compensation will be included in your employment income in the year of the payment and your employer will be required to make income tax and social security withholdings in respect of such payment.

Substantially the same income tax treatment would apply in the case where VINCI decides to settle your rights to Bonus Shares in cash.

III. Tax applicable with respect to dividends:

Dividends will be reinvested in the FCPE according to the applicable rules of the FCPE.

Despite reinvestment in the FCPE, dividends will be included in your income for the year in which the dividends are received. Such dividends will be taxed at your applicable marginal tax rate and will not be eligible for the gross-up and dividend tax credit normally applicable to dividends received by an individual from a taxable Canadian corporation.

If you decide to hold your Bonus Shares in direct form, dividends, if any, will be subject to a withholding tax in France at the rate of 12.80% and will be also taxable in Canada. Subject to certain limitations, you will generally be entitled to a foreign tax credit or a deduction in computing your Canadian income tax liability for any French tax withheld from dividends that are required to be included in your income. 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:

On the sale or other disposition of a share (i.e., redemption of the corresponding FCPE unit), you will realize a capital gain (or a capital loss) equal to the amount, if any, by which the "proceeds of disposition" of the Share exceed (or are exceeded by) the aggregate of the "adjusted cost base" of the Share, and any costs incurred by you in connection with the disposition.

Under current rules, one-half of any capital gain realized by you will be included in your income as a taxable capital gain, and. one-half of any capital loss realized by you may be deducted from your taxable capital gains in accordance with the applicable rules contained in the Income Tax Act (Canada) or the Taxation Act (Quebec), as applicable.

No social security charges will apply in connection with a disposition of Shares (redemption of corresponding Units), and there are no obligations imposed on your employer to withhold any amounts under such circumstances.

V. Canadian tax reporting obligations in connection with your investment:

Upon Subscription: none.

Dividends: to be reported in your Form T1 personal tax return (and on your TP1 for Quebec residents) for the year of receipt (due date: April 30th of the following year).

Bonus Shares: value will be included as a benefit in the Form T4 slip issued your employer for the year in which the Bonus Shares are delivered to you, this amount then being included in your Form T1 personal tax return (Releve 1 for Quebec residents) for that year (due date: April 30th of the following year).

Share/Unit Dispositions: gain or loss (if any) to be reported in your Form T1 personal tax return (and on your TP1 for Quebec residents)in the year of disposition.

Additional Information for Canadian Participants

Additional information related to the rule that applies to Bonus Share rights in case of temporary layoff in Canada:

Regarding the Canadian Participants under the Plan, it is stated that a temporary layoff occurring during the vesting period, as the term of temporary layoff is defined by applicable law or pursuant to an agreement between the employer and the employee, is not considered for the purposes of the plan as termination of the employment contract. Therefore:

- a temporary layoff is not an early unblocking event (provided for in Article 11.2 of the plan regulations);
- a temporary layoff occurring during the vesting period does not affect the rights of Beneficiaries to Bonus Shares and does not result in payment of the benefit equivalent to Bonus Shares (provided for in Article 3 (ii) of Annex II of the plan regulations).

At the end of the vesting period, subject to the conditions provided for in the plan, the Bonus Shares will be delivered to Canadian Participants who are actively employed on the last day of the vesting period. If a Canadian Participant is on temporary layoff on such date, his/her rights to Bonus Shares will be forfeited and he/she will benefit from payment of compensation in cash made by his/her employer.