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

COUNTRY SUPPLEMENT FOR CAMEROON

You have been invited to invest in shares in Castor International, the International Group Share Ownership Plan of VINCI Group (the "Plan"). This document contains terms and conditions specific to Cameroon, and complements the Plan documents (the rules of the Plan and the Fonds Commun de Placement d'Entreprise ("FCPE") regulations), the Information Brochure and the Subscription Order that you must complete and sign ("Subscription Order"). It also contains a summary of the expected French and Cameroon 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

The offering of shares in Castor International Offer 2026 is subject to an information document which has been approved by the *Commission de Surveillance du Marché Financier de l'Afrique Centrale* (COSUMAF). We invite you to consult this document, copies of which may be obtained from your employer.

Currency Exchange Control

The participation in this Plan and the transfer of the amount of your subscription to VINCI requires the authorization of the Bank of Central African States (BEAC). By submitting your subscription order, you authorize your employer to proceed with any such declarations or actions on your behalf and to provide to the BEAC any information required for completion of these formalities.

Additionally, pursuant to the local regulation, as long as you remain resident of Cameroon (or of another country member of the Economic Community of Central African States (ECCAS)), redemption proceeds could only be paid to an account in Cameroon, or in another country member of the ECCAS.

No payment will be made to an account opened outside of the ECCAS.

Early redemption events

Your investment in this offering must be held (or "blocked") for a 3-year period, meaning that you cannot redeem your FCPE Units or receive your Shares except in certain events where you are permitted to request an early redemption of FCPE Units under the Plan. Those events are:

(i) your disability;
(ii) death;
(iii) the termination of your employment contract.
(iv) your employer loses membership in the VINCI Group (Adherent Company) following a decrease in the level of holding or control of VINCI.

These early redemption events are defined by the Plan 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 redemption event is applicable to you unless you have described your specific case to your employer and your employer has confirmed that the relevant event applies to your situation. Your employer may request that you provide supporting documentation in respect of your situation.

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 the payment of a cash compensation instead of delivery of Bonus Shares..

Subscription process

You can participate in the offer under the Plan by submitting your order by completing the Subscription Order document 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 online on castorvinci.com using the login user ID and the password provided to you separately.

Please note that if you submit a Subscription Order in paper form and complete a Subscription Order online, the Subscription Order submitted online will prevail, irrespective of whether the online Subscription Order is made first, and your Subscription Order in paper form and the related payment will not be processed.

Tax information

The summary below sets out general principles that are expected to apply to employees who are resident in Cameroon for the purposes of the tax laws of Cameroon. The tax consequences described below are described in accordance with the currently applicable Cameroonian tax law and certain French tax laws and practices in force at the date of this document as we understand them. These practices and laws may changeover time. Employees should also consider their personal situation.

Please note that the applicability of Cameroonian tax law in all of the situations described below may not be clear. In preparing this notice, we have taken advice from tax advisors and have considered relevant market practice. However, we cannot exclude the possibility that the Cameroonian authorities may reach different positions. For definitive advice, employees should consult their own tax advisors regarding the tax consequences of subscribing to the VINCI offering. 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 your subscription nor with respect to the redemption of your FCPE unit.

You should not be subject to tax or social contributions in France with respect to the grant, delivery, and sale of the Bonus Shares.

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

Taxation in Cameroon

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 will therefore hold FCPE Units. Subscription of Shares will be made via the FCPE Castor International Relais 2026 which will then merge into the FCPE.

In addition to the share acquired with your subscription payment, you should be granted by VINCI the right to receive Shares for free ("Bonus Shares"), subject to satisfying certain conditions set forth in the International Employee Shareholding Plan and summarized in the Information Brochure.

You will not be subject to tax or social security contributions in Cameroon upon subscription. Registration fees may be due on the value of the shares at the rate of 2%.

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

Subject to all conditions being fulfilled, the Bonus Shares will be delivered to the FCPE at the end of the vesting period in 2029. However, you may alternatively choose to hold the Bonus Shares in your own name. In certain events, you may be eligible to the payment of 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.

Delivery of Bonus Shares is a taxable event and also triggers social security contributions.

Under the Castor International Plan, the cost of the Bonus Shares delivered to you is covered by your local employer.This covered amount represents a benefit in kind, taxable to personal income tax (IRPP) in the salary and wages tax category. Registration fees may be due on the value of the shares at the rate of 2%.

Payroll taxes

The cost of the Bonus Shares financed by your local employer will be subject to salary and wages Tax (ITS), after:

- deduction of two (2) abatements, the first one is an abatement of 30%, the other one is an abatement of 500,000 F CFA;
- deduction of social contributions paid by the employee (4.2%).

The ITS is applicable at the progressive tax rates ranging between 10% and 35%, depending on the total amount of your income (plus additional communal cents at the rate of 10%).

You will also be subject to the payment of:

- The contribution to the Crédit Foncier, at the rate of 1% of the taxable value;
- The local development tax, the amount of which varies according to your monthly basic salary, and the maximum rate of which is 30,000 CFA francs per year;
- The audio-visual fee, the amount of which varies according to the gross amount of salaries received, and the maximum rate of which is 156,000 CFA francs per year.

Social contributions

The same amount will also be subject to social security contributions in Cameroon. The rate of social contributions payable by the employee is 4.2% (pension vieillesse).

Your employer will withhold the amounts due from your salary.

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 will be subject to personal payroll income tax in Cameroon. The applicable tax rate will vary depending on your overall salary income. Income tax ranges from 10% to 35%, depending on your income plus additional communal cents at the rate of 10% (applicable on the principal amount of tax).

You will also be subject to social security contributions in Cameroon on the same amount. The rate of social contributions payable by the employee is 4.2% (pension vieillesse).

Your employer will withhold the amounts due from your salary.

III. Tax applicable with respect to dividends:

Although the plan provides that dividends shall be reinvested in the FCPE and shall not be paid to you directly, the amount corresponding to dividends paid by VINCI with respect to the FCPE units that you hold will be subject in Cameroon to the tax on movable capital income at the rate of 16.5%.

If you decide to hold your Bonus Shares directly, the dividends paid to you will be subject to a withholding tax in France at the rate of 12.8%. The amount of the dividends will then be taxable in Cameroon at the rate of 16.5%.

You are invited to consult your tax advisor in good time about the taxation of dividends if you are considering opting to hold the Bonus Shares directly.

No social security contributions are due.

You are responsible for the reporting of dividends.

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

The gain corresponding to the difference between (i) the value of shares at the time of your exit from the plan and (ii) the subscription price you paid (or, for the Bonus Shares, the value retained for taxation purposes at the time of delivery) will be taxed as capital gains at the standard rate of 16.5%. Registration fees may be due on the value of the shares at the rate of 2%.

This amount will not be subject to social security contributions as this income is not the result of a salaried activity.

You are responsible for reporting this gain.

V. Your reporting obligations:

You are required to make an annual summary declaration in respect of:

- Bonus Shares (covering the cost of free shares) or cash compensation;
- dividends; and
- the capital gains on the sale of shares that you will receive.