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

COUNTRY SUPPLEMENT FOR CAMBODIA

*You have been invited to invest in 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 regulations of the Fonds Commun de Placement d'Entreprise Castor International, a French law collective employee shareholding fund (the ("**FCPE**")), 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.*

Capitalised terms that are otherwise not defined in this document have the same meaning as set out in the rules of the International Group Share Ownership Plan of VINCI Group.

Please carefully read the information below before taking your investment decision:

Securities Notices

You are advised to exercise caution in relation to the offer. If you are in any doubt about any of the contents of this document, you should obtain independent professional advice.

To the best of VINCI's knowledge, at the time of distribution of this document, there are no specific laws in Cambodia governing the offer or the distribution of this document (via online platform). Accordingly, neither this document nor any documents distributed to you in the context of this offering have been approved by the Securities and Exchange Regulator of Cambodia ("**SERC**"). This document may only be distributed to eligible employees of VINCI.

Notwithstanding the above, in the event of change of applicable law or regulatory requirements in Cambodia, VINCI reserves the right to modify the terms of the offer to the extent required under the laws of Cambodia. By subscribing for the offer, you hereby agree to be bound by all such modifications and/or additional legal obligations required under the laws of Cambodia in order to validly and effectively implement the offer in Cambodia.

This document is distributed on a confidential basis. No right to participate in the offering will be granted to any person other than the person to whom this document has been sent. In particular, this offering is strictly reserved for eligible employees of VINCI Group, in their personal capacities. No person in Cambodia other than the eligible employees of VINCI Group to whom this document has been sent may treat this document as constituting an invitation to him or her to participate.

This document may not be reproduced in any form or transmitted to any person other than the person to whom it is addressed.

Currency Exchange Control

There is no restriction on foreign exchange operations, in Cambodia except in the event of a foreign exchange crisis (which is undefined), provided that such foreign exchange operations are made through an authorized intermediary, such as a bank licensed to operate in Cambodia by the National Bank of Cambodia.

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 FCPE Units under the Plan, such as the following:

(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 (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 in writing 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 of VINCI Group 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 subscription request on the website castor.vinci.com, using the login user ID and the password provided to you separately.

Tax information

The summary below sets forth general principles that are expected to apply to employees who are resident in Cambodia for the purposes of the tax laws of Cambodia. The tax consequences listed below are described in accordance with the currently applicable Cambodian 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 for 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 Cambodia

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. 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 discount on the market price of the shares is offered upon your subscription of the shares. Accordingly, you will not be subject to tax or social security charges upon subscription.

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, 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 in a share account in your name. In certain events, you maybe eligible to 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.

When Bonus Shares are delivered in the FCPE, you will be subject in Cambodia to the Tax on Fringe Benefits ("TOFB") calculated on a taxable amount equal to the market value of VINCI shares on the date of delivery.

For purposes of calculating your TOFB liability in the month that Bonus Shares are delivered, the market value of the VINCI shares will be considered as fringe benefit under Cambodian tax law. This fringe benefit shall be subject to the TOFB at flat rate of 20%. TOFB shall be withheld by your employer.

Note that it may be possible that the cash portion of your cumulative salary will not be sufficient to pay for your TOS and TOFB. However, a portion of your Bonus Shares may be sold upon delivery to cover any applicable taxes.

No social security charges will apply.

The same taxation will apply if you decide to hold your Bonus Shares in direct form. No additional taxation applies if you sell your Bonus Shares upon delivery.

If instead of delivery of the Bonus Shares you are eligible to payment by your employer of cash compensation, the amount of such compensation will be subject in Cambodia to TOFB. The applicable tax rate is a flat rate of 20%. TOFB shall be withheld by your employer.

No social security charges/contribution will apply.

III. Tax applicable with respect to dividends:

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

You are currently not subject to taxation and social security charges with respect to dividends reinvested in the FCPE. You may be subject to income tax on dividends received by the FCPE when the personal income tax regime or the mechanism to tax the individual's taxable income is implemented in Cambodia.

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.

No social security charges/contribution will apply.

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

As of 1 January 2026, you should be subject to taxation upon redemption of your FCPE units.

Gains from the transfer of shares held by Cambodian tax resident and non- resident individuals will be taxable at flat rate of 20%.

Please note that the mechanism of the collection of capital gains tax is subject to further confirmation/announcement from the General Department of Taxation at this point of time as the government has not yet issued formal regulations or procedures on the capital gain tax computation/declaration form.

No social security charges/contribution will apply.