

CASTOR INTERNATIONAL

The International Group Share Ownership Plan of VINCI Group

2026 offering

LOCAL SUPPLEMENT FOR SAUDI ARABIA

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 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 document may not be distributed in the Kingdom of Saudi Arabia except as part of an exempt offer, and to such persons as are permitted, under the Rules on the Offer of Securities and Continuing Obligations issued by the Capital Market Authority. This document may not be distributed in the Kingdom of Saudi Arabia except to employees of VINCI Group entities in Saudi Arabia.

No Saudi Arabian regulatory authority (including, without limitation, the Capital Market Authority) has reviewed or approved this document and no representation is given by any such authority as to the accuracy or completeness of this document. No such authority accepts any liability whatsoever for any loss arising from, or incurred in reliance upon, any part of this document. Prospective purchasers of VINCI shares offered hereby should conduct their own due diligence on the accuracy of the information relating to the securities. If you do not understand the contents of this document, you should consult an authorised financial advisor.

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:

- (i) your disability;
- (ii) death;
- (iii) the 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.

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.

These events include death, disability, retirement, lay-off (for a reason other than misconduct), that the company for which you work 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:

- (a) either more than 50% of the share capital, or
- (b) 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.

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.

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.

Tax information

The summary below sets forth general principles that are expected to apply to employees who are residents in Saudi Arabia for the purposes of the tax laws of Saudi Arabia and of the tax treaty concluded between France and Saudi Arabia for the avoidance of double taxation dated 18 February 1982 (the "Treaty"). The tax consequences listed below are described in accordance with the currently applicable Treaty, Saudi Arabia 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 Saudi Arabia

Saudi Arabia does not levy personal income tax. Accordingly, you will not be subject to tax in Saudi Arabia with respect to your investment in Castor International 2026 offering.