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

COUNTRY SUPPLEMENT FOR SINGAPORE

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 offering.

Please carefully read information below before taking your investment decision :

Securities Notices

You acknowledge that this document has not been registered as a prospectus with the Monetary Authority of Singapore. Accordingly, this document and any other document or material in connection with the offer or sale, or invitation for subscription or purchase of the VINCI shares or the Units of the FCPE may not be circulated or distributed, nor may the VINCI shares or Units of the FCPE be offered or sold, or be made the subject of an invitation for subscription or purchase, whether directly or indirectly, to persons in Singapore other than pursuant to, and in accordance with the conditions of, an exemption under any provision (other than Section 280) of Subdivision (4) of Division 1 or Division 2 of Part 13 of the Securities and Futures Act 2001.

The VINCI shares or units of the FCPE are prescribed capital markets products (as defined in the Securities and Futures (Capital Markets Products) Regulations 2018) and Excluded Investment Products (as defined in MAS Notice SFA 04-N12: Notice on the Sale of Investment Products and MAS Notice FAA-N16: Notice on Recommendations on Investment Products).

Subscription Price

The subscription price for each share will be communicated to you by your employer.

Payment will be requested in local currency at an exchange rate determined by VINCI prior to the start of the subscription period. It is expected that VINCI will use the exchange rate on 30 April 2026. Such exchange rate will be valid for the payment of the subscription price for each share. In all other circumstances than those referred to above, exchange rates that may affect the value of your investment are governed by the market and are not guaranteed.

Important Note: During the life of your investment, the value of the VINCI shares subscribed through the FCPE will be affected by fluctuations in the currency exchange rate between the Euro and Singapore dollars. As a result, if the value of the Euro strengthens relative to the Singapore dollar, the value of the VINCI shares expressed in Singapore dollars will increase. On the other hand, if the value of the Euro weakens relative to the Singapore dollar, the value of the VINCI shares expressed in Singapore dollars will decrease.

Payment Methods

Payment is to be made in Singapore dollars (S$) and by immediate payment in full by way of (i) cheque made payable to your employer or (ii) wire transfer (details of payment as provided by your employer) to be remitted no later than 29 May 2026.

Early release 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) your death;
- (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 release 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 release 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.

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, only the order submitted online will prevail and be processed, 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 Singapore for the purposes of the tax laws of Singapore and of the tax treaty concluded between France and Singapore for the avoidance of double taxation (the "Treaty"). The tax consequences listed below are described in accordance with the currently applicable Treaty, Singapore 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 contributions 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 Singapore

I. Tax applicable with respect to subscription of shares via the FCPE:

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.

You will not be subject to tax or social security charges upon 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.

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.

You would be subject to income tax at the personal income tax rates applicable to you (these range from 0% to 24%) when the vesting period ends. The income that you would be deemed to receive will be the amount equal to the fair market value of the Bonus Shares when the vesting period ends and should be included in your tax return for the year of assessment in respect of the basis period for which the vesting period ends.

If you are neither a Singapore citizen nor a Singapore Permanent Resident, or you are a Singapore Permanent Resident leaving Singapore permanently, you may become subject to tax on the gains in respect of the Bonus Shares earlier than would normally be the case if you should cease employment with the company for which you are exercising employment when the shares were granted to you. Please contact your human resource department for further information.

You will not be subject to any social security charges upon the end of the vesting period as the Bonus Shares would not constitute remuneration in money.

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 in Singapore to individual income tax. The applicable tax rates range from 0% to 24%.

In addition, Singapore employers are required (subject to certain exceptions) to contribute to a state provident fund, known as the Central Provident Fund ("CPF"). CPF contributions are only required to be made in respect of remuneration in money (as opposed to remuneration in money's worth or non-cash remuneration). As the cash compensation is likely to be regarded as remuneration in money, CPF contributions would be required to be made in respect thereof. CPF contributions generally apply only to Singapore Citizens and Permanent Residents and are payable at the relevant rates and subject to certain caps.

III. Tax applicable at the end of the lock-up period:

You would be subject to income tax at the personal income tax rates applicable to you (these range from 0% to 24%) when (a) the three year lock-up period ends; or (b) you exercise your right to redeem your FCPE units earlier under one of the prescribed early redemption events, whichever is earlier (the "Restriction Period").

The income that you are deemed to receive will be the amount equal to the fair market value of your VINCI shares when the Restriction Period ends, minus the subscription price of the VINCI shares and should be included in your tax return for the year of assessment in respect of the basis period for which the Restriction Period ends.

If you are neither a Singapore citizen nor a Singapore Permanent Resident, or you are a Singapore Permanent Resident leaving Singapore permanently, you may become subject to tax on the gains in respect of the VINCI shares earlier than would normally be the case if you should cease employment with the company for which you are exercising employment when the shares were subscribed by you. Please contact your human resource department for further information.

No social security charges will apply.

IV. Tax applicable with respect to dividends:

You should not be subject to taxation or social security contributions with respect to dividends reinvested in the FCPE. Foreign-sourced income (including foreign dividends) received in Singapore by a Singapore resident individual, other than through a partnership in Singapore, is exempt from Singapore tax.

If you decide to hold your Bonus Shares in direct form, dividends, if any are paid, will be subject to a withholding tax in France at the rate of 12.80%. There should be no income tax payable in Singapore. You should seek additional advice regarding taxation of dividends in due time if you consider opting for direct holding of Bonus Shares.

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

You will not ordinarily be taxed again when you redeem your FCPE units or sell your Bonus Shares, assuming you are holding such units/shares for investment and not trading purposes.

VI. Your reporting obligations:

For income tax purposes, you have to declare the gains from the VINCI shares and Bonus Shares in your annual income tax returns. Generally, you have to declare:

a) the gains from the VINCI shares in your income tax return for the year of assessment in respect of the basis period for which the Restriction Period ends; and

b) the gains from the Bonus Shares in your income tax return for the year of assessment in respect of the basis period for which the vesting period ends (or when the cash compensation in lieu of such Bonus Shares is payable).

The IRAS will then subsequently assess you on such income. Your employer will also include the above gains in the Form IR8A (Return of Employee's Remuneration) for the relevant years of assessment given to you or will arrange for such information to be transmitted directly to the IRAS under the Auto-Inclusion Scheme for Employment Income.

If you are neither a Singapore citizen nor a Singapore Permanent Resident, or you are a Singapore Permanent Resident leaving Singapore permanently, you may become subject to tax on the above gains earlier than would normally be the case if you should cease employment with the company for which you are exercising employment when the above shares were granted or offered to you. Please contact your human resource department for further information.