

# CASTOR INTERNATIONAL

## The International Group Share Ownership Plan of VINCI Group

### 2026 offering

#### LOCAL SUPPLEMENT FOR UNITED ARAB EMIRATES

*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

The information contained in this local supplement, in the subscription form and in the brochure (the "Memorandum") does not constitute an offer of securities registered under the laws of the United Arab Emirates ("UAE") relating to funds, investments or otherwise. Neither the Castor International 2026 offering made within the context of the International Group Share Ownership Plan of VINCI (the "Offering") nor this Memorandum is approved by the UAE Central Bank, the Securities and Commodities Authority (the "SCA"), the Dubai Financial Services Authority, the Financial Services Regulatory Authority, the Dubai International Financial Centre, the Abu Dhabi Global Market or any other authority in the UAE. Furthermore, no authorization, permit or license has been granted by the SCA or any authority in the UAE to market, offer, place or sell the Offering in the UAE. This Memorandum is strictly private and confidential and is being distributed to a limited number of selected investors at the request of such investors. This Memorandum (a) does not constitute a public offer, or an advertisement or solicitation to the general public; (b) is intended only for the original recipients hereof to whom this document is personally provided and may not be reproduced or used for any other purpose. The Offering referred to in this Memorandum is not offered or intended to be sold directly or indirectly to the public in the UAE.

#### 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.

Companies "SOLETANCHE BACHY", "CEGELEC ABU DHABI", "SIXENSE MONITORING DUBAI BRANCH", "SIXENSE MONITORING ABU DHABI BRANCH", "VASUNDHARA AUTOMATION AND ENGINEERING (FZE)", "GEOSTOCK SAS Abu Dhabi Branch", "CEGELEC MIDDLE EAST AND AFRICA - ABU DHABI" participating in the Plan in the UAE are "eligible companies" because they meet criteria (i) at the time of the 2026 Offering. This criteria will be no longer met if, at any time during the 3-year lock-up period, VINCI S.A. does no longer hold more than 50% of its share capital.

Companies "MENARD FREYSSINET EQUIPMENT & MACHINERIES RENTAL & MAINTENANCE LLC", "FREYSSINET MIDDLE EAST", "FREYSSINET GULF", "MENARD MIDDLE EAST CONTRACTING LLC", "FREYSSINET MENARD NORTH EMIRATES", "NUVIA MENA NUCLEAR CONSULTANCY LLC" "NUVIA MENA SAFETY AND SECURITY EQUIPMENT LLC", "ZETAS ATS FOUNDATION ABU DHABI SB", "VINCI CONSTRUCTION GRANDS PROJETS ABU DHABI AGENCY", "ZETA AS DUBAI BRANCH - SB", "SFIT" participating in the Plan in the UAE are "eligible companies" because they meet criteria (ii) at the time of the 2026 Offering. This criteria will be no longer met if, at any time during the 3-year lock-up period, VINCI S.A. holds less than one-third of its share capital.

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](http://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 United Arab Emirates for the purposes of the tax laws of United Arab Emirates and of the tax treaty concluded between France and United Arab Emirates for the avoidance of double taxation dated 19 July 1989 (the "Treaty"). The tax consequences listed below are described in accordance with the currently applicable Treaty, United Arab Emirates 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 UAE

#### 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 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.*

Subscription to shares or units of the FCPE in France will not be subject to any taxes or social security charges under the laws of the United Arab Emirates.

No social security and/or taxes are payable in UAE 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 on a share account in your name.*

*In certain events, you may be eligible to payment of a 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 and this local supplement.*

No tax or other charges shall apply under the laws of the United Arab Emirates with respect to the delivery or sale of Bonus shares.

## **III. Tax applicable with respect to dividends**

The distribution of dividends will not be subject to any taxes or social security charges under the laws of the United Arab Emirates.

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:**

The redemption of FCPE units will not be subject to any taxes or social security charges under the laws of the United Arab Emirates.

## **V. Your reporting obligations:**

The offer will not trigger any reporting obligations in the United Arab Emirates.