

VINCI SA

Supplementary Report of the Statutory Auditors on the capital increase reserved for employees of VINCI and its French subsidiaries, with preferential subscription rights cancelled, in the context of the Group savings plan in France

Decision of the Board of Directors of 5 February 2026

PricewaterhouseCoopers Audit
63 rue de Villiers
92208 Neuilly-sur-Seine Cedex
France

Ernst & Young Audit
Tour First
TSA 14444
92307 Paris La Défense cedex

Supplementary Report of the Statutory Auditors on the capital increase reserved for employees of VINCI and its French subsidiaries, with preferential subscription rights cancelled, in the context of the Group savings plan in France

Decision of the Board of Directors of 5 February 2026

To the shareholders of
VINCI SA
1973 boulevard de La Défense
92757 Nanterre Cedex - France

In our capacity as Statutory Auditors of your Company and in accordance with Article R.225-116 of the French Commercial Code, we present a report supplementing the report of PricewaterhouseCoopers Audit and Deloitte & Associés of 17 March 2025 on the issue of ordinary shares and/or securities giving access to the company's capital, with preferential subscription rights cancelled, reserved for the members of a company savings plan of VINCI or a Group savings plan of VINCI and of companies associated with VINCI within the meaning of Articles L.225-180 of the French Commercial Code and L.3344-1 of the French Labour Code, authorised in your Combined Shareholders' General Meeting of 17 April 2025 in its twenty-fifth resolution.

That Meeting delegated authority to the Board of Directors to decide on a transaction of this kind, on one or more occasions, during a period of twenty-six months and subject to a limit of 1.5% of the number of shares making up the share capital at the time the Board of Directors makes its decision, with that limit being common with that of the twenty-sixth resolution of the Combined Shareholders' General Meeting of 17 April 2025.

Under this authority, your Board of Directors decided in its 5 February 2026 meeting to arrange a capital increase in a maximum amount of €20,733,460 by issuing a maximum of 8,293,384 new shares reserved for employees of VINCI and its French subsidiaries as part of the Group's savings plan in France and subscribed through the FCPE Castor Relais 2026/2 company mutual fund (which is to be merged with the Castor mutual fund upon completion of this reserved capital increase).

The subscription price was set at 95% of the average opening price in the twenty stock market trading sessions prior to 5 February 2026, i.e. at €112.93, comprising a nominal value of €2.50 and an issue premium of €110.43 per share.

It is the responsibility of the Board of Directors to prepare a supplementary report in accordance with Articles R.225-115, R.225-116 and R.22-10-31 of the French Commercial Code. Our role is to express an opinion on the fairness of the figures derived from the financial statements, on the proposed cancellation of preferential subscription rights and on certain other information relating to the issue presented in that report.

We have carried out the procedures we considered necessary for this task in accordance with the professional guidelines of the French National Institute of Statutory Auditors (Compagnie Nationale des Commissaires aux Comptes). In particular, those procedures involved checking:

- the accuracy of the figures derived from the annual financial statements for the year ended 31 December 2025 as approved by the Board of Directors on 5 February 2026. PricewaterhouseCoopers Audit and Ernst & Young Audit audited those financial statements in accordance with professional standards applicable in France;
- the compliance of the transaction terms with the delegation given by the Shareholders' General Meeting;
- the information provided in the supplementary report of the Board of Directors on the calculations used to determine the issue price and the final amount of the issue.

We have no comments to make on:

- the accuracy of the figures derived from the financial statements and provided in the supplementary report of the Board of Directors;
- the compliance of the transaction terms with the authority delegated by the Combined Shareholders' General Meeting of 17 April 2025 and the information provided to shareholders;
- the calculations used to determine the issue price and the final amount of the issue;
- the presentation of the impact of the issue on the situation of existing shareholders in terms of equity and the share price;
- the cancellation of preferential subscription rights, on which you have previously voted.

Neuilly-sur-Seine and Paris La Défense, 18 February 2026

The Statutory Auditors

PricewaterhouseCoopers Audit

Ernst & Young Audit

Thierry Leroux

Emilie Reboux

Stéphane Pédrón

Pierrick Vaudour