

VINCI SA

Supplementary report of the Statutory Auditors on the capital increase, with preferential subscription rights cancelled, reserved for the employees of certain subsidiaries outside France as part of the Group's international savings plan

Decision of the Board of Directors of 30 July 2025

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

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

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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 hereby present a report that supplements the report of PricewaterhouseCoopers Audit and Deloitte & Associés of 6 March 2024 on the capital increase through the issue of ordinary shares with preferential subscription rights cancelled and reserved for a category of beneficiaries with the following characteristics, authorised by your Combined Shareholders' General Meeting of 9 April 2024 in its thirteenth resolution:

- (a) employees and officers of your company and of VINCI Group companies associated with the Company under the conditions provided by Article L.225-180 of the French Commercial Code;
- (b) any UCITS or other employee share ownership entities, with or without legal personality, invested in shares of your company and whose unit holders or shareholders comprise persons mentioned in (a) above;
- (c) and/or any banking institution or subsidiary of such an institution involved at your company's request in setting up a share ownership or savings plan for the benefit of the persons mentioned in (a) above, insofar as the subscription by the person authorised in accordance with this resolution is necessary or desirable in order to allow the employees or company officers indicated above to benefit from employee share ownership or savings plans that are equivalent or similar, in terms of economic advantages, to the ones available to other VINCI Group employees in the context of a transaction completed as part of a savings plan.

That meeting delegated authority to the Board of Directors, which it could sub-delegate, to decide upon such an operation on one or more occasions, within a period of eighteen 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 second resolution of the Combined Shareholders' General Meeting of 9 April 2024.

Under the authority delegated to him by the Board of Directors in its meetings of 16 October 2024 and 17 April 2025, your Chief Executive Officer decided, on 23 May 2025, to arrange a capital increase in a maximum amount of €15,953,367.50 by issuing a maximum of 6,381,347 new shares reserved for employees of VINCI subsidiaries in Australia, Austria, Bahrain, Belgium, Brazil, Cambodia, Cameroon, Canada, Chile, Colombia, Croatia, Czech Republic, Denmark, Dominican Republic, Finland, Germany, Greece, Hong Kong, Hungary, Indonesia, Ireland, Italy, Lithuania, Luxembourg, Malaysia, Mexico, Morocco, Netherlands, New Zealand, Norway, Peru, Poland, Portugal, Romania, Serbia, Singapore, Slovakia, Spain, Sweden, Switzerland, the United Arab Emirates and United States, via the company mutual fund FCPE Castor International Relais 2025.

The subscription price was set at €125.33, comprising a nominal value of €2.50 and an issue premium of €122.83 per share.

On 30 July 2025, the Board of Directors formally noted the Chief Executive Officer's use of his authority.

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 2024 as approved by the Board of Directors on 6 February 2025. PricewaterhouseCoopers Audit and Deloitte & Associés 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 9 April 2024 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, 6 August 2025

The Statutory Auditors

PricewaterhouseCoopers Audit

Ernst & Young Audit

Thierry Leroux

Emilie Reboux

Stéphane Pédron

Pierrick Vaudour