



Forging
**a sustainable
world.**



**EXTRACT 2025
UNIVERSAL
REGISTRATION
DOCUMENT
DUTY OF VIGILANCE
PLAN**

F. Duty of vigilance plan

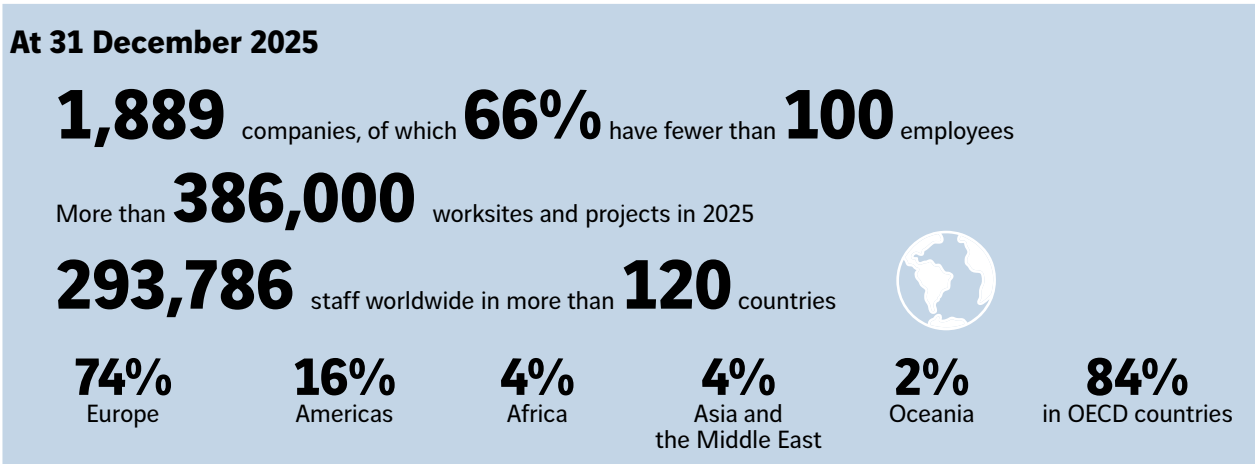
This section of the Universal Registration Document aims to satisfy the requirements of Law 2017-399 on the duty of vigilance of parent companies and subcontracting companies to identify risks and prevent severe impacts on human rights and fundamental freedoms, on human health and safety and on the environment, resulting from the activities of the company, those of its subsidiaries or those of the subcontractors or suppliers with whom they have an established business relationship.

VINCI's duty of vigilance plan encompasses all entities controlled by VINCI as defined in Article L.233-3 of the French Commercial Code. It builds on the commitments in the VINCI Manifesto, the Code of Ethics and Conduct and, more broadly, Group policies that help prevent risks to people and the environment by promoting vigilance measures in the three areas covered by the duty of vigilance law.

The Executive Committee and the Strategy and CSR Committee of the Board of Directors regularly monitor the execution of the duty of vigilance plan.

1. The Group's organisation, business activities and value chain

Due to the very nature and diversity of its businesses and activities, VINCI is first and foremost a multi-local group. Regardless of whether its companies develop construction projects or infrastructure concessions, they are locally based operations and produce locally with mainly local management, partners and staff, for local use in local conditions. VINCI is made up of a network of companies, often small or medium-sized, that have long-established roots in their operating regions and that strive to contribute positively to their development. Companies in the Group frequently undertake project-based work. This means that they provide services over periods ranging from a few weeks to a few years, for projects of varying sizes and natures.



They work with a variety of partners, service providers and subcontractors, also for varying periods of time. These projects bring together anywhere from a few to a few thousand workers, in different geographical areas. Sometimes the Group's companies are the subcontracting companies, but just as often they are subcontractors themselves. In either case, they depend on and must answer to customers with widely ranging requirements and priorities regarding environmental, employment and social issues. The context in which they work is continually changing, with each project having its own ecosystem. Any action taken must be targeted and adapted to address the project's specific operational, social and environmental issues.

Another feature of the Group's Construction, Energy Solutions and Concessions businesses is the fact that operations are often highly integrated, meaning that a significant portion of the supply chain is present at the sites. Often, subcontractors and temporary workers work alongside the Group's own teams at construction or operating sites where Group companies are involved. Due to this situation, the subcontractor supply chain is closely monitored and subject to the same rules as direct workers. Given the cyclical nature of the Group's business activities, subcontractors and temporary employment agencies fulfil an essential role and account for a significantly high volume of purchases. Accordingly, they have been given a high priority among the areas for improvement addressed in VINCI's duty of vigilance plan. All other purchases (supplies, equipment, construction materials, etc.) are included in risk assessment and action plans as part of the responsible procurement approach (see paragraph 3.2, "Human rights and health and safety within the value chain (ESRS S2)", of the sustainability report, page 269).

36%
of purchases are for
subcontracting services

Whatever the business activities or projects of VINCI companies, and regardless of whether their customers are public (such as public or local authorities or government-owned companies) or private (such as property developers or other private sector companies), VINCI's companies invariably serve customers who order the design or construction of infrastructure or who delegate its management, maintenance or operation. VINCI companies perform their work under contract and report continuously on their activity to their customers and, in some cases, to the inspection bodies and regulators in charge of project monitoring and inspection. In an intensely competitive industry, VINCI companies not only meet the requirements set by customers, but also strive to spread best practices, including in social and environmental matters, while complying with applicable laws and the Group's commitments. Projects undertaken on behalf of public authorities increasingly include social and environmental obligations that are reported on and verified on a regular basis. Lastly, Group companies operate within a value chain involving a large number of players (architects, design firms, engineers, regulators, inspectors, investors, lenders, partners, government and local authorities, etc.) in addition to their customers. Since Group companies do not necessarily act as the subcontracting company, they are not always in a position to choose which service providers, techniques and supplies are employed.

32%
of customers are public
sector organisations

VINCI takes all of these parameters into account in designing and implementing vigilance measures that are relevant and effective with regard to its organisation, business activities and value chain.

2. Duty of vigilance with regard to health and safety

Health and safety at work is a priority issue for VINCI. The Group's aim is to achieve zero accidents, a goal that applies to all employees and external staff working at construction or operating sites managed by a Group company. Due to continually changing jobs, materials, equipment, techniques, processes and new technologies, there is a constant need for vigilance. Above and beyond applying rules and procedures, VINCI actively drives the continuous improvement of its culture of safety for all, a culture that permeates every level of the organisation and involves all employees from site teams to managers, including temporary and subcontractor staff.^(*)

VINCI employs the set of strategies illustrated below to embed its culture of safety for all into every level of the Group:



2.1 A Group framework driven by managers and a health and safety network

- **One reference framework for all**

The Declaration on Essential and Fundamental Actions Concerning Occupational Health and Safety, which was issued jointly and signed by both the Chairman and Chief Executive Officer of VINCI and the Secretary of the European Works Council in 2017, provides the Group's reference framework. It is available in 23 languages and published on VINCI's website (<https://www.vinci.com/publi/manifeste/sst-2017-06-en.pdf>). Steady, constructive social dialogue informed this joint declaration, which is part of VINCI's continuous efforts to engage all employees in a shared safety culture. It is also intended to help the Group's partners reach their own safety improvement goals.

At the operational level, the declaration requires that a risk assessment be carried out ahead of every work situation, taking especially meticulous care if the situation was not planned in advance. Appropriate preventive measures arising from the assessment must then be incorporated into operating procedures and processes. In addition to collective protective measures, entities must provide workers with personal protective equipment suited to each work situation and ensure that every worker fully understands the risks associated with their activity and the measures to be followed to reduce them. Employee representatives are kept informed of action taken to prevent workplace accidents and occupational hazards and contribute their own proposals. Occupational health and safety awareness and training programmes are essential to ensuring that all workers understand the risks. Employees must be trained during their work hours and be given clear instructions and explanations relating directly to their job or task.

Since real and sustainable improvement cannot be achieved without measuring outcomes, VINCI uses relevant indicators to assess the effectiveness of its action. Results are presented and trends are analysed to inform discussions of how to further improve outcomes. Companies methodically and thoroughly investigate every serious accident and share the findings with employee representatives. Efforts to identify hazardous situations and near misses aim not only to reduce the number of accidents, but above all to embed the Group's safety culture into everyone's daily work.

^(*)The following information corresponds to required disclosures in the sustainability report (S1-1, S1-4, S2-1 and S2-4). The sustainability report also provides complementary information (see paragraphs 3.1.3.2, "Health and safety: by everyone, for everyone", page 256, and 3.2, "Human rights and health and safety within the value chain (ESRS S2)", page 269).

These foundational rules apply to everyone, at every operating site or worksite at which VINCI companies oversee operations, and across all businesses, all companies and all countries where the Group operates. In compliance with the global framework, each business line adapts and implements its health and safety policy to closely address local challenges.

• **Manager accountability and a large support network of health and safety specialists**

VINCI's managers bear the primary responsibility for instilling and promoting the Group's culture of health and safety. This responsibility is shared among the different levels of management in its business lines, divisions and companies. Dedicated occupational health and safety departments and a worldwide network of 2,850 employees in health and safety roles support managers in spreading this culture. They work together to implement an occupational risk prevention management system that complies with VINCI's requirements and reflects the realities of their entity or project. A number of training resources have been created for managers. "Safety by VINCI" was launched in 2023 for senior health and safety managers across the Group, supplementing the many training programmes delivered in business lines and divisions.

At Group level, the health and safety policy is supervised by the Health and Safety Coordination unit, under the authority of VINCI's Executive Committee and led by one of its members. It is made up of the health and safety directors of the Group's business lines and divisions. Its mission is to build a common and interdependent safety culture, mainly by facilitating the sharing of best practices and experiences among business lines, assessing existing procedures, delivering reliable indicators and driving improvements. For example, it has launched initiatives across business lines enabling them to reduce risks, such as those associated with the lifting and moving of heavy loads, electrical risks and road traffic collisions with third parties. The Health and Safety Coordination unit also assesses the sector's human resources needs and promotes mobility.

The unit launches foresight approaches to address emerging business risks and takes action to develop innovation in health and safety. Leonard, VINCI's innovation and foresight platform, has coordinated a mission on innovation in safety and prevention. It applies an approach divided into three parts:

- "Catalyst", to list safety innovations within and outside the Group;
- "Artificial Intelligence", to identify solutions that optimise data and make use of predictive AI technology;
- "Foresight", to identify new risks that will arise or increase in the future.

Different innovative solutions have been identified and are now being tested, many of which are promising.

Leonard is extending its mission to include foresight relating to environmental issues that impact employee health and safety. In addition, the Catalyst component has been expanded to include health innovations.

Business lines and divisions structure their activities to enable the development of a common language and tools, which they use to monitor actions and results; reliably collect feedback, share information and issue alerts; as well as analyse trends in their business activities so they can enhance their risk prevention. Each business line has a coordinating body to help pass on information throughout the organisation. For example, the health and safety directors of VINCI Autoroutes and VINCI Energies hold a coordination meeting every quarter. At VINCI Construction, the coordination team meets monthly. The head office of VINCI Concessions produces a monthly report on health and safety data from all entities, including those that are not fully consolidated. The international network of health and safety experts ensures that the safety culture spreads across borders, sharing best practices developed in various countries and ensuring that rules and tools are understood and applied by all. The health and safety departments at the head offices of business lines and divisions facilitate safety audits across their organisation and help to integrate new companies.

Working closely on the ground, accident prevention Pivot Clubs and internal collaboration platforms help disseminate and monitor health and safety measures for the community of H&S coordinators and experts. Local initiatives are launched by these clubs and, if conclusive, are rolled out more widely within their scope of application. This was the case for the Trajeo'h programme, which set up delegations and structures to cover all of France, and more recently with the responsible driving training plan, whose rollout in 2023 met with considerable success.

At the highest level, the Health and Safety Task Force meets regularly with the Executive Committee to debrief and discuss accidents and significant events. Reporting is organised collectively to better disseminate the lessons learned and prevent accidents from reoccurring. Information on each accident is shared with the European Works Council.

2.2 Major risk mapping and assessment

A targeted approach, based on the business activity and country, has always been fundamental in identifying and preventing risks to human health and safety. Each business line and division maps out its major risks based on its operational experience so that it can take preventive measures that are best suited to its business activities and local context.

A health and safety risk analysis is conducted ahead of any work situation. It takes into account the work environment, the characteristics of the project under consideration and its specific technical requirements. These multiple layers of analysis are needed to develop a response that is tailored to the operational issues of each project, business activity and country.

The Group's major risk map is updated annually, based on significant events observed over the previous five years. This update enables the detection of trends and is presented to the Health and Safety Task Force for discussion. Eight major risk categories, and the types of events associated with such risks, have been identified. A major risk signifies the probability that a major event will occur and cause severe consequences for someone, who may be an employee, a temporary worker, a subcontractor or a third party. Severity level is determined based on situations and events that have actually occurred as well as those that were potentially serious, meaning that in slightly different circumstances, the consequences could have been major.

These major categories of risks to human health and safety are presented in the table below.

Major risk categories	Types of potentially major event
Risks relating to moving objects	Collision with moving equipment or materials
	Collision with worksite machines or vehicles
Risks relating to falling objects or loads	Blows from falling objects or materials
	Blows from the collapse of a structure
	Crushing from the fall of a suspended load
Risks relating to working at height	Falling from heights
Risks relating to energised or pressure equipment	Projection of high-pressure fluids
	Projection of pressure machinery parts
Risks relating to handheld mechanical tools	Cuts and punctures from sharp handheld mechanical tools
Risks relating to road traffic	Road accidents
Risks on the road during safety, maintenance or construction activities	Collision with third-party vehicles
Electrical risk	Electrocution

2.3 Preventing health and psychosocial risks

Efforts to prevent and respond to psychosocial risks have expanded since the Covid-19 pandemic. A broad range of measures to raise awareness, provide training to managers and support employees has been introduced at many VINCI sites. They include setting up help hotlines, offering psychological counselling, training employees to recognise signs of depression and situations of distress, and organising events dealing with mental health and stress management. At VINCI Construction, an increasing number of initiatives are being taken, in tandem with human resources teams, to support employees' mental health.

Group companies have also collaborated with public authorities and specialist service providers to launch health campaigns, for example, to promote the importance of exercise and a healthy diet in preventing multiple chronic diseases. Other initiatives include individual counselling with a dietician and screening for diabetes and heart disease. The main facilities and worksites have been equipped with a large number of defibrillators.

Awareness campaigns have been carried out in various regions worldwide to focus on certain addictions (smoking, alcohol, drugs, etc.) and diseases (such as cancer, AIDS and Alzheimer's). Each one aims to inform and involve employees, while creating opportunities for team-building and mutual support through challenges and group activities. Companies are also renewing equipment and tools as well as reorganising work conditions to reduce workers' exposure to the risks of musculoskeletal disorders (MSD). For example, employees have been trained to help their colleagues adjust their practices and to lead warm-up exercises before starting work.

A special ergonomics group has been created to promote good posture and proper body mechanics for performing work activities across all business lines. Innovations such as the exoskeletons being tested at VINCI Construction or the equipment to facilitate manual baggage handling at VINCI Airports are helping to reduce physical effort and strain for employees.

2.4 Procedures and guidelines tailored to the activities of business lines and divisions

In response to identified risks, business lines and divisions develop their own risk prevention policies. They establish a set of guidelines to be applied by all operations in their scope. As a result, each entity applies guidelines from multiple sources – the Group, the business line, the division and the entity itself. These rules strengthen and complement one another, producing a response that is tailored to the on-the-ground realities of each sector, activity or operational context. They form the framework that determines the preventive actions to be incorporated into operating procedures, work instructions and the organisation of work. All business lines apply special scrutiny to major risks. These guidelines and the resulting actions taken are part of a continuous improvement effort and are regularly reviewed, especially in response to health and safety audit results, employee surveys and feedback, and the analysis of accidents and near misses.

VINCI Concessions has published a safety handbook that describes the five pillars of its safety culture. These mainly focus on understanding and integrating the Group's requirements; ensuring manager training, involvement and evaluation; carrying out in-depth analyses of risks and accidents and sharing and communicating the results; and spreading the safety culture in every country by engaging employees, their representatives and outside companies. Each VINCI Concessions company is responsible for applying the guidelines and developing an action plan tailored to its situation. Subcontractors participating in the construction and operating phases are included in the health and safety management system.

VINCI Energies strives to embed health and safety into the everyday practices of each individual and to build workplace communities that facilitate this. Its health and safety framework has six pillars, which are communicated and discussed in particular during Safety Week. The pillars are the common areas on which all companies must collectively focus for a stronger culture: exemplary leadership, transparency, sharing of lessons learned, commitment, risk awareness and understanding of procedures. VINCI Energies also considers the organisational and human factors affecting these six pillars. To make safety an integral part of the management culture, it empowers managers to implement local initiatives.

VINCI Construction's safety culture is supported by three pillars: transparency, exemplary conduct and dialogue. A focus on health and safety permeates the body of rules, indicators and tools shared by all VINCI Construction business units, called "The Way We Work". Ten health and safety rules establish and maintain a strong safety culture. One of these rules is to apply a core methodological approach to managing risks at each of a project's key stages. It begins with the incorporation of safety concerns into work instructions and procedures early on, at the design stage. During the work execution phase, the works manager holds a pre-start briefing with the site team prior to starting a new job, to ensure that everyone has fully understood the work that has to be done and the safety measures that need to be taken. Whenever a situation is unclear or a change is made that could create a hazard, the rulebook also encourages participants to stop and alert their supervisor. To prevent major risks, most VINCI Construction entities have established golden rules, to be followed by all workers, as well as business-specific guidelines. A root cause analysis is systematically required after every serious accident and every near miss with a high potential risk. VINCI Construction's Safety Days are an annual highlight of its safety culture, encouraging employees to share their experience and focus together on an area of the health and safety policy needing improvement.

After observing a new increase in maintenance van collisions, VINCI Autoroutes stepped up its action plan to prevent these accidents. The business line first overhauled the training of personnel working on motorways. Next, it collaborated with government agencies to update work procedures and implement technological solutions such as video surveillance and AI-based collision avoidance systems. It also ran large-scale communications campaigns, using media such as travelling exhibits and videos, to raise public awareness of the problem.

2.5 Actions taken to foster a safety culture shared by all

• Dialogue with employees and their representatives

In the policies implemented by business lines and divisions, the participation of employees and employee representatives is central to building a safety culture, as emphasised in the Group's joint declaration. Consulting employees and keeping them informed are critical factors in their level of uptake and engagement across the organisation. Business lines and divisions regularly meet with employee representative bodies to present initiatives in progress and report on outcomes. As a result of this social dialogue, specific agreements have also been negotiated and entered into with trade unions.

In 2025, 55 health, safety and prevention agreements were signed by Group companies. Following recommendations made by the Group Works Council, VINCI companies in France are encouraged to set up a health, safety, and working conditions committee (CSSCT) if they have more than 50 employees, which is well below the legally required minimum threshold. Companies of any size are also advised to hold a regular social and economic committee meeting and to check the organisation's progress on prevention, health and safety indicators at every meeting. Outside of France, some divisions and companies have formed health and safety committees whose members include employee representatives, even if the law does not require it. VINCI looks to these committees to provide local insight by suggesting areas for improvement, monitoring measures and assessing the need for any adjustments.

1,866
meetings of health, safety
and working conditions
committees across the
Group in 2025

Various Group entities also offer training to employee representatives to boost their participation and help them carry out their duties regarding health, safety and working conditions. The training is delivered by VINCI's health and safety specialists, trade union representatives or professional organisations such as the French Professional Agency for Risk Prevention in Building and Civil Engineering (OPPBTB).

Health and safety is a core component of all social dialogue between the Group and the Group Works Council or the European Works Council. As part of its continuous dialogue with Building and Wood Workers' International (BWI), VINCI has joined the latter's Global Alliance for Healthy and Safe Workplaces campaign by signing a declaration in support of the recognition of occupational health and safety as a fundamental right by the International Labour Organisation (ILO).

Dialogue is also maintained through employee surveys. Many VINCI Construction entities have made the decision to investigate employee perceptions of the safety climate on a regular basis. Subcontractors and temporary workers are encouraged to participate.

• Engaging employees in everyday prevention through reporting and alert procedures^(*)

The Declaration on Essential and Fundamental Actions Concerning Occupational Health and Safety emphasises that any situation observed by employees that represents an imminent threat to health and safety must be immediately reported and that no employee can be reprimanded for making such a report. Likewise, depending on the operational context, employees in any of the Group's business lines or countries of operation can avail themselves of procedures such as exercising the right to refuse work, if they believe the situation presents a serious and imminent danger to their life or health. Employees are strongly encouraged by managers to raise alerts and report hazards. Business lines and divisions continue to develop and disseminate new digital applications to make reporting hazardous situations and near misses easier and facilitate the processing and sharing of this information.

In addition to MoveSafe, a mobile application people can use to report dangerous situations and near misses, VINCI Autoroutes has developed and launched Jarvis. This new application helps to maintain records of 15-minute prevention sessions, record and report on prevention inspections, and keep product safety data sheets available at all times.

^(*)The following information corresponds to required disclosures in the sustainability report (S1-3 and S2-3).

At VINCI Energies, the Safety Up application, which is available in 10 languages and has been downloaded by more than 23,000 employees, can be used to report hazardous situations as well as share best practices and news flashes. The application was designed as an awareness-raising tool and is co-managed centrally and by companies, with the close involvement of managers, to encourage local communication and use within companies. It is the most frequently downloaded application for use in the field at VINCI Energies.

At VINCI Construction, smartphone applications like e-Care and Notify make it easy for any employee to report a hazardous situation or a best practice observed at a worksite. These apps are interfaced with internal incident management and reporting systems, which ensures the traceability, reliability and dissemination of information. They make life easier for users and enable companies to implement appropriate measures to reduce their major risks. The most frequently occurring situations are analysed to identify corrective actions to be taken. For events with a high potential risk, the underlying causes are systematically investigated.

Discussion sessions with employees are regularly held to obtain their input on accident analysis and the measures that should be introduced, and also to keep them informed of accident investigations and the corrective action that was taken to prevent similar situations from happening again. Suggestion boxes are frequently set up at worksites and in companies to encourage all workers to speak up freely, regardless of their employment status, report any difficulties encountered and propose their own ideas.

- **Continuous on-the-ground training of employees**

Each business has its own toolbox of measures and integrates health and safety awareness into its daily routines, such as pre-start and pre-task meetings, 15-minute safety sessions and stop cards. Initiatives such as these have been rolled out by most businesses and offer daily opportunities to review basic safety rules, explain operating procedures, introduce the work environment and engage all employees, including temporary workers and subcontractors' staff. Health and safety specialists coordinate these initiatives with effective support from worksite and operating site managers. Many awareness-raising and training sessions focus on issues specific to each activity, such as working at height, driving vehicles or hand injury risks.

Innovation is a core component of training, to continuously improve its effectiveness and adapt it to changing activities. For example, some businesses use virtual reality simulation training. 4D visualisation has been employed to re-enact accidents and potentially serious incidents and better analyse the root causes. This has been followed by feedback sessions with workers, managers and outside staff to share the lessons learned from the experience. VINCI Construction has developed Alive on Site, a tool used to film employees, with their consent, as they perform a job and view the images later with the team in charge to detect risky behaviours and best practices. This session is facilitated by a safety instructor, most often from outside the worksite, to encourage open sharing and discussion. The aim of these on-the-ground analyses is to encourage participants to share their points of view and heighten their awareness of risks, both individually and as a group. Special attention is paid to training new employees and less-skilled workers, for whom accident rates are often higher.

49%
of training hours in 2025 were devoted
to health and safety, totalling more than
3.5 million hours

In addition to daily on-site training, the Group continues to make online content available to employees at any time, via its e-learning platform Up!. In 2025, employees had access to more than 1,060 training resources in risk prevention and health and safety, accounting for 10% of the full catalogue. The business lines' training centres deliver technical and practical professional development in line with their fields of expertise. Group companies work with professional associations, training centres, secondary schools and higher education establishments specifically to incorporate safety issues into occupational training.

- **Manager involvement and accountability**

Managers and executives undergo dedicated training to reinforce the safety culture in leadership and foster leadership accountability for health and safety performance. Worksite visits by managers are a well-established practice; all companies across the Group arrange these on a regular basis. Health and safety are put on the agenda of management committee meetings at every business line, division and company. Managers' performance is increasingly assessed against criteria linked to the results of health and safety measures, as well as managers' demonstrated involvement in promoting prevention initiatives.

For example, at VINCI Construction, several training programmes for managers address the organisational and human factors in risk prevention and management. They also cover the principles of a just culture so that managers can implement them in their practices. At VINCI Concessions, training for managers is the second of the five pillars of its safety culture. All managers must be trained in prevention basics to ensure that they incorporate these rules into how work is organised. Managers are also expected to proactively manage health and safety through actions ranging from carrying out safety inspections to interviewing injured workers and responding to surveys. At VINCI Energies, a new "Safety Excellence" course was added to the VINCI Energies Academy catalogue of basic training. Many courses – such as those for operational directors, business unit managers, project directors, project managers and worksite managers – were updated to incorporate the core "Safety Excellence" messages.

• **Safety incentives for employees**

Safety incentives, where employees are rewarded for achieving safety goals, are implemented at the highest level of the Group. For example, the short-term variable remuneration of VINCI's executive officers is linked to health and safety indicators. The Remuneration Committee of the Board of Directors defines and assesses these criteria.

Likewise, the long-term variable remuneration paid to a large number of Group managers is based in part on improvements to workplace safety performance. Safety criteria also determine the short-term variable component of the remuneration of many managers and, frequently, the performance bonuses awarded to production workers at all levels.

Most collective profit-sharing agreements signed by the Group are based on operational as well as financial performance and include criteria such as the improvement of workplace safety indicators.

• **Health and safety events to drive employee engagement**

Dedicated health and safety events organised in each business line and division are an important driver of engagement among employees and partners. These events enable managers to visibly demonstrate their commitment to safety to all employees, and help embed the safety culture across the organisation. Temporary workers, subcontractors and customers all participate in the conferences, workshops, training sessions, simulation exercises and other activities rolled out for each event.

Each year, the Group's business lines hold a Safety Week, a flagship event celebrated by every entity, worksite and operating site, in addition to many other awareness, training and risk prevention initiatives also rolled out locally. Safety Week is an opportunity for all teams to focus on their safety commitments and suggest ways to improve safety performance.

In addition to the actions taken by business lines, many VINCI subsidiaries also organise in-house events and challenges to reward health and safety initiatives and increase their visibility.

• **Managing and preventing risks for employees of subcontractors and temporary employment agencies**

The established procedures at a construction or operating site make no distinction between employees of Group companies, temporary workers, and subcontractors' employees. Health and safety requirements are stated in advance, included in specific contract clauses and verified by Group companies. They range from wearing suitable personal protective equipment to reporting accidents or any other relevant information regarding on-site hazards. Specific criteria may be applied as of the selection phase and lead to a subcontractor being disqualified. Health and safety teams analyse accidents, especially serious or potentially serious accidents, and use their findings to update action plans and create a safer environment for outside workers. All staff are included in the safety audits conducted at sites. The Group's Health and Safety Task Force may hold meetings to assess subcontractor compliance with contractual obligations.

As a general rule, subcontractors and workers employed through temporary employment agencies not only attend global events held by the Group and on-site training, but also take part in discussion workshops on improving prevention at construction and operating sites. In many cases, indicators for divisions and companies do not differentiate between permanent staff and temporary workers and now include subcontractors. Efforts to improve prevention among these three categories of workers go beyond verifying compliance. The Group also takes steps to help its partners raise their safety standards and implement more effective actions, especially in countries where the safety culture is not as strong.

VINCI has implemented a framework agreement for use in France in the approval process for temporary employment agencies (TEAs), based in particular on occupational health and safety criteria. Agencies must, for example, disclose their health and safety data and demonstrate that they have established a safety culture, in particular through training programmes. It is compulsory for Group entities to use approved agencies to recruit their temporary workers. Agency-specific action plans have been developed as needed, on a case-by-case basis, and include measures to better protect the safety of temporary workers. These include worker surveys, reporting on the outcomes of prevention initiatives, and company-led awareness and training events.

30%
of temporary employment agencies were delisted for not meeting the Group's ESG criteria during the latest approval process

To be listed in France, TEAs must meet specific health and safety standards, comply with safety indicators and personal protective equipment issuance requirements, and ensure, if necessary, that their workers hold the special safety passport known as the Pasi BTP®, introduced by the construction sector in France. It is obtained after successfully completing a two-day certification course and is gradually becoming a prerequisite for all temporary workers on worksites. A growing percentage of delegations are using the Pasi BTP® and Group companies are continuing to work with TEAs toward that aim. An innovative new financial incentive has been introduced to encourage TEAs to improve their safety practices. This increases agencies' involvement in safety efforts as part of their collaboration with VINCI companies.

2.6 Assessing the situation of subsidiaries, subcontractors and suppliers^(*)

Safety audits carried out by VINCI's network of health and safety specialists are foundational to its health and safety policy. These experts plan and conduct safety audits at operating sites and worksites controlled by Group companies. They also share and analyse results, monitor trends and tailor the actions to be taken within their scope. Business lines and divisions use common tools to facilitate the reporting, consolidating and sharing of information, especially audit results. The Group is also expanding cross auditing among its various companies. Since the established procedures at a construction or operating site make no distinction between employees of Group companies, subcontractors and temporary workers, audits apply to the entire site and all staff at the site. In addition to the business line and division level, risk management systems are also in place at project and site level to ensure that those measures relating to health and safety are effectively applied. Any non-compliance is followed up until it is corrected.

As an example of these audit systems in business lines and divisions, VINCI Construction Grands Projets has a dedicated audit unit within its Quality, Safety, Environment and Information Systems Department (DQSE-I). The management committee sets an audit schedule each year, based on operational priorities and risks. Each project is audited every two years to ensure that its management system fully complies with safety requirements. These requirements reflect applicable standards (such as ISO 9001, ISO 14001 and ISO 45001), guidelines applied by VINCI, VINCI Construction and VINCI Construction Grands Projets, as well as a project's specific contractual requirements (as defined by the safety plan, environment plan, quality plan, process map, contract, requirements of partners and other interested parties, laws and regulations in force, local standards, etc.). ISO 9001, which is a core standard for audits, also covers all aspects relating to the management, selection, monitoring and assessment of subcontractors. Upon completion of an audit, observations are shared with the heads of the relevant project and the audit report is sent to management at every level, including VINCI Construction Grands Projets' senior management team. Once the audit report is received, the entity suggests actions to remedy any issues. Project managers and the audit unit share responsibility for monitoring the action plan: in general, the project's QSE manager informs the auditor when a measure is implemented and provides evidence of its achievement. Periodic updates on progress, supporting documentation and trends are also provided.

In addition to these internal systems, audit procedures relating to health and safety at Group entities may also be related to certification processes, creating a need for external audits. This is the case for three ISO 45001-certified VINCI Autoroutes concession companies with operations activities. The audits required to maintain certification provide opportunities to periodically assess the quality and maturity of various aspects and to identify strengths, opportunities for improvement and any nonconformities. The aspects covered include company policy, leadership and management engagement, employee participation, training and awareness, work preparation and organisation, risk prevention for external companies, regulatory compliance, accident management, and management of materials, equipment and products. These audits are followed internally by operational reviews in regions and a central management review, at which times corrective actions are determined and new objectives set.

Health and safety audit procedures in VINCI business lines

- A health and safety policy, system, internal audit schedule and dedicated department for every VINCI business line
- Close involvement of company managers in audit outcomes and improvement actions to be taken
- Health and safety audits conducted on worksites and operating sites by health and safety specialists at different levels of the organisation (more than 2,850 employees in health and safety roles) and by teams from central departments
- Inclusion of all site personnel (VINCI employees, temporary workers, subcontractors' employees, etc.) in safety audits on worksites and sites under operation
- Expansion of cross auditing among companies
- Continuous certification process under way in the Group
 - VINCI Autoroutes: 100% of in-service motorways certified ISO 45001 (100% in 2024)
 - VINCI Concessions: 64% of activities (by revenue) certified ISO 45001 (73% in 2024)
 - VINCI Energies: 54% of activities (by revenue) certified ISO 45001 (52% in 2024)
 - Cobra IS: 75% of activities (by revenue) certified ISO 45001 (78% in 2024)
 - VINCI Construction: 63% of activities (by revenue) certified ISO 45001 (62% in 2024)

2.7 Monitoring the effectiveness of measures put in place

• Reporting and analysis of accidents and potentially serious incidents

VINCI's business activities expose employees and other workers at its worksites and operating sites to risks with potentially serious consequences. All Group companies must have a system in place to report accidents and potentially serious incidents. Every accident must be recorded and analysed; appropriate action must be taken and monitored. If a serious accident occurs, an investigation into the root causes is carried out, looking at organisational factors, procedures and equipment, but also human factors, and using proven tools and methodologies. Health and safety specialists and managers alike regularly receive specific training on how to effectively investigate incidents. The results of the investigations are reported and discussed at every management level, from the company to the division or business line, in the presence of health and safety directors. Depending on the results, changes may be made to work procedures, materials and equipment, which are then communicated to all employees and people working at the site, using dedicated online and on-site resources, as well as during in-person meetings so that staff can dialogue and interact.

Business lines and divisions develop their own accident reporting tools and applications to facilitate the sharing and spread of best practices within their organisation, especially in relation to how accidents, near misses and potentially serious incidents are analysed with respect to major risks. The health and safety departments of business lines and divisions consolidate reported information according to precise rules, enabling them to detect and analyse trends.

^(*)The following information corresponds to required disclosures in the sustainability report (ESRS 2 GOV-5, S2-2 and S2-4).

This insight informs actions to prevent a serious accident from happening in similar circumstances. These tools are regularly fine-tuned, to enhance experience sharing when recurring risks are observed at several entities, to develop action plans at the right level of the organisation, to step up efforts and campaigns to prevent a specific risk, and to reassess, as needed, risks identified as major. For example, VINCI Concessions has rolled out an application for sharing analyses of accidents or near misses in a fact sheet format that any entity can view, enabling companies to learn from the similar experiences of others. Emphasis is placed on potentially serious incidents.

• **Monitoring and alert procedure for fatal accidents**

Every fatal accident is immediately notified to VINCI's Executive Management and thoroughly and methodically investigated. All the involved parties participate in an in-depth analysis and a full report is made to VINCI's Chief Executive Officer, to the relevant members of the Executive Committee and to VINCI's Vice-President for Human Resources. The report includes a detailed description of the circumstances of the accident, an explanation and analysis of the causes and a presentation of the corrective actions put in place. Its purpose is to ensure that all necessary steps have been taken and shared throughout the Group to improve existing prevention measures and prevent another accident from occurring in similar circumstances. The Bureau members of the European Works Council are also informed and involved. They receive quarterly updates on accidents, regardless of the country where they occurred. This procedure applies systematically, whether the victim is a Group employee, a temporary worker, an employee of a subcontractor, joint contractor or leasing company, or a third party.

• **Assessments shared with the Group's executive leadership**

The management committees of the Group's business lines and divisions are kept informed of reports of serious accidents and potentially serious incidents. In addition, health and safety performance is measured and tracked using relevant indicators, which are presented to the management committees of business lines and divisions, to enable improvement actions to be discussed and leadership engagement to be renewed. At VINCI Autoroutes, the management committee examines key indicators every two weeks. Management reviews are also held annually to analyse results obtained and set new goals for the future. At VINCI Concessions, the safety policy is championed by a Safety Committee, which meets twice a year and is chaired by the CEO. At these meetings, the committee assesses the results to date and progress made on action plans. At VINCI Construction, every meeting of managers opens with a safety update; likewise, its executive committee reviews significant events at the start of every meeting and examines results twice a month. At VINCI Energies, prevention and the safety culture form an integral part of the executive committee's responsibilities.

Presentations are also made to the Strategy and CSR Committee, Remuneration Committee and Appointments and Corporate Governance Committee of the Board of Directors, in order to evaluate managers' performance, and to the entire Board of Directors.

The close monitoring carried out by the Group and its business lines and divisions may lead to a third-party audit being commissioned, especially if a key performance indicator is in decline.

Main performance indicators in 2025

- Lost-time workplace accident frequency rate, worldwide:
 - VINCI employees: 5.70 in 2025 (5.80 in 2024 and 5.35 in 2020)
 - Temporary staff: 13.19 in 2025 (13.14 in 2024 and 14.13 in 2020)
- Workplace accident severity rate (VINCI employees): 0.42 in 2025 (0.41 in 2024 and 0.44 in 2020)
- Number of training hours in health and safety: 3.5 million in 2025, equating to 49% of training hours (2.3 million and 39% in 2024)

Definitions

- Lost-time workplace accident frequency rate = (number of lost-time workplace accidents × 1,000,000)/number of hours worked
- Workplace accident severity rate = (number of days lost due to workplace accidents × 1,000)/number of hours worked
- The number of lost days is assigned a fixed value of 365 days per fatal workplace accident. Data for 2020 has been adjusted.

3. Duty of vigilance with regard to human rights

VINCI has made public commitments to respect, protect and promote the rights of people and local communities that may be impacted by its projects and activities. The Group continuously strengthens its procedures to assess and prevent human rights risks, while also assisting its entities to be proactive in this area and develop operational responses. It considers that the human rights challenges faced and the solutions to be implemented are best tackled locally, close to its people and operations. Because it understands that these issues are complex, VINCI also engages in ongoing dialogue and collaboration with its stakeholders and peers.

The sustainability report provides additional information complementing this section (for example, see paragraph 3.1.2, "Processes for interacting with Group employees and their representatives", page 249; paragraph 3.2, "Human rights and health and safety in the value chain (ESRS S2)", page 269; and paragraph 3.3.2.2, "Preventing negative impacts on local communities", page 279).

VINCI's approach to human rights risk management involves the following steps and actions:

VINCI's Guide on Human Rights and the related guidelines			
Employee awareness and training			
Dialogue with stakeholders and collaborative initiatives			
Risk identification, analysis and ranking based on operational contexts <ul style="list-style-type: none"> • Mapping of major risks at Group level • Analysis and ranking of risks at country level • Integration of feedback from local whistleblowing and reporting channels • Risk identification ahead of new projects or acquisitions 	Assessment of the risk management system's ability to prevent identified risks <ul style="list-style-type: none"> • Measures to assess the performance of subsidiaries' risk management systems and management of their partners • Assessment of the practices of subcontractors and service providers on sites 	Risk management initiatives and measures <ul style="list-style-type: none"> • Prevention and mitigation initiatives and measures • Specific action addressing certain major risks (responsible recruitment and subcontracting practices, etc.) 	Monitoring of risk management implementation and effectiveness <ul style="list-style-type: none"> • Monitoring of the implementation of risk management action and measures • Presentations to executive bodies and the European Works Council • Participation of internal control systems

3.1 Governance of the human rights component of the duty of vigilance plan

• **A dedicated governance structure**

The Group's approach to human rights is supported at the executive level and coordinated by VINCI's Vice-President for Human Resources, who sits on the VINCI Executive Committee. The Human Rights Steering Committee, made up of the human resources directors of the Group's business lines and divisions, provides additional support, facilitating decision-making, discussion and collaboration among these entities. Members are responsible for communicating the approach to their respective management committees and rolling it out in their respective business lines and divisions. At every meeting, the committee assesses the progress made. At the operational level, the Group's human resources professionals are on the front line ensuring the implementation of the human rights approach, as are its operational managers, who occupy key roles in the organisation and uphold the Group's commitments across its companies and through all their projects.

Each year, the implementation of the human rights approach is presented to the Strategy and CSR Committee of the Board of Directors and discussed with the European Works Council.

The Social Responsibility Department, reporting to the Human Resources Department, coordinates the human rights approach on a continuous basis, sharing its expertise with business lines and divisions to help them incorporate and implement Group measures, develop risk mapping and assessment tools, evaluate subsidiaries, keep track of regulatory changes in due diligence and human rights matters, train and build awareness among employees and management committee members and communicate with Procurement, Internal Control, Ethics, Environment, Security, Social Affairs and other departments as well as the Health and Safety Task Force. The team is in frequent contact with civil society organisations, investors, institutions, and other external parties to address identified issues, answer questions and provide further information about the measures taken in the Group. In some sensitive areas, the divisions have hired social responsibility coordinators to directly assist operational teams with implementing and monitoring initiatives.

• **Active dialogue with stakeholders**

Due to its wide range of business activities and countries of operation, the Group's entities interact with many stakeholders of diverse natures. One level of dialogue takes place at the entity level, in an operating context, but the Group also regularly communicates with stakeholders at a higher level to refine and improve its policies in general and assist entities as needed. The following table summarises the main categories of stakeholders with whom the Group dialogues.

Stakeholders	Main topics	Main opportunities or channels for dialogue (Group level)
Employees and employee representatives (see also paragraph 3.1.2, "Processes for interacting with Group employees and their representatives", page 249)	<ul style="list-style-type: none"> • Group duty of vigilance approach • Employees' recruitment, working and employment conditions • Employees' living conditions • Human resources management of subcontractors and temporary employment agencies • Relationships with impacted stakeholders and communities 	<ul style="list-style-type: none"> • Annual European Works Council and Group Works Council meetings • Management committee presentations and assessments • One-on-one or focus group interviews with employees and employee representatives to assess human rights risks • Training and awareness sessions
Suppliers and their workers (with priority given to subcontractors, on-site service providers and temporary employment agencies)	<ul style="list-style-type: none"> • Employees' recruitment, working and employment conditions • Employees' living conditions 	<ul style="list-style-type: none"> • Interviews with suppliers' employees to assess human rights risks • Interviews with suppliers' representatives to assess human rights risks • Engagement with suppliers when negotiating Group framework agreements
International organisations NGOs and academics Professional associations Investors Other companies	<ul style="list-style-type: none"> • Topics vary, depending on the programmes and initiatives being implemented and stakeholder expectations. • The Group places emphasis on responsible recruitment, whistleblowing and reporting channels, social protection, impacts on communities and managing social risks in subcontracting. 	<ul style="list-style-type: none"> • Participation in collaborative initiatives (Building Responsibly, Business for Human Rights (EDH), Leadership Group for Responsible Recruitment, UN Global Compact, World Business Council for Sustainable Development, etc.), described in detail under "Active participation in collaborative initiatives to help evolve practices" in paragraph 3.3.1, "Cross-business initiatives and measures", page 308 • Bilateral meetings, which in 2025 included: <ul style="list-style-type: none"> – Meetings with investors about human rights issues – Discussions with the European Federation of Building and Woodworkers (EFBWW) on social risks in subcontracting and a joint visit to a VINCI worksite – Regular discussions with the ILO about responsible recruitment practices

3.2 Mapping of the Group’s major human rights risks

• Identification of material issues

The Human Rights Steering Committee was set up in 2015 to undertake the extensive work required to identify the Group’s major risks. Employee consultations and discussion forums were held, in which representatives of organisations or companies outside the Group sometimes participated to share their experience. The committee also took into account international standards, specialist research, guidelines and previous work produced by the Group (such as its handbook on fundamental social rights or standards for workers’ accommodation).

Standards and conventions underlying VINCI’s approach

- Universal Declaration of Human Rights (UDHR)
- International Covenant on Civil and Political Rights (ICCPR)
- International Covenant on Economic, Social and Cultural Rights (ICESCR)
- Eight fundamental conventions of the International Labour Organisation (ILO)
- Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises
- United Nations Guiding Principles on Business and Human Rights

This analysis of risks and issues was also informed by the human rights impact assessment commissioned by VINCI in Qatar and carried out by an independent third party, Business for Social Responsibility (BSR), in 2015. The impact assessment sought to identify the issues that were salient to the Group’s activities across different sets of codified rights. Interviews were held with key VINCI stakeholders, such as the Building and Wood Workers’ International (BWI), the International Labour Organisation (ILO), the International Organisation for Migration (IOM), the French National Consultative Commission on Human Rights (CNCDH), the Danish Institute for Human Rights, and non-governmental organisations (Amnesty International, Human Rights Watch, Engineers Against Poverty, Business & Human Rights Resource Centre, etc.).

In 2016, the Human Rights Steering Committee validated five salient issues, broken down into 17 specific themes. They describe areas where VINCI’s activities can have a significant impact on human rights, including those of employees, subcontractors, temporary workers, local residents and local communities.



Salient issues	Description	Themes
1. Labour migration and recruitment practices	In the course of their activities, VINCI companies may recruit migrant workers, whether directly or through employment agencies. The situation of these migrant workers can reflect a range of scenarios, depending on the conditions of their migration. Due to varying recruitment practices and national legislation on migration, risks of serious breaches of the rights of migrant workers, such as the risk of forced labour, might arise.	1. Recruitment fees and debts 2. Contract substitution 3. Work permit, ID, visa, passport and exit permit
2. Working conditions	This issue relates to the risks of breaches of fundamental employment rights that could result from a lack of vigilance concerning working conditions, such as wages and their payment, number of hours worked, paid holidays and employment benefits, and restrictions to freedom of association. Given the nature of the Group’s activities, employee health and safety is a separate important issue, which has been specifically addressed by the Group and its various entities.	4. Wage levels 5. Working hours 6. Paid holidays and other benefits 7. Workers’ representation 8. Hiring underage workers 9. Discrimination 10. Occupational health and safety 11. Worksite security
3. Living conditions	Group companies may supply accommodation to workers, due to the size, location or mobile nature of certain projects or worksites. In these cases, employers must ensure that the living conditions provided to workers guarantee their physical security and safety and satisfy their fundamental needs.	12. Labour community standards on accommodation: health, safety and security 13. Freedom of movement, consultation, and grievance mechanisms
4. Human rights practices in the value chain	This issue concerns the prevention of social risks among subcontractors and service providers on site and the recruitment, working and housing conditions of their employees or of temporary staff. VINCI considers that their challenges are identical to the Group’s. It pays special attention to health and safety issues.	14. Recruitment practices, working and housing conditions of subcontractor employees and temporary staff, and management of labour-related risks in the supply chain
5. Local communities	Construction and infrastructure operation projects can impact local communities and nearby residents. Customers, concession holders and construction companies all share responsibilities and must work in close collaboration to identify, avoid or mitigate the impacts.	15. Socio-environmental issues 16. Land-related issues 17. Community dialogue, engagement, and grievance mechanisms

Since their validation, the relevance of the salient issues identified has been tested by various Group entities and confirmed by feedback from operational teams in different countries. Furthermore, dialogue with members of the European Works Council has not led to any change in these issues to date.

- **An analysis and ranking of issues by country and operational context**

Major risks identified at Group level are also analysed at the country level. This is carried out in two stages: first using a selection of international indicators and then by conducting a qualitative study for each country.

Each year, the Social Responsibility Department updates a consolidation of internationally recognised indicators,^(*) used to determine a country's risk level. To better reflect all of the risk factors being considered, two additional indicators were adopted in 2025, bringing the total to ten. One of the new indicators is the Labour Rights Index published by the WageIndicator Foundation, which measures access to decent work based on the labour legislation in force in the country. The other is the Fragile States Index published by the Fund for Peace, which measures factors of economic, social and political vulnerability affecting the country.

Qualitative research is also carried out for each country. This level of analysis is essential to identifying and prioritising the risks that may particularly affect Group entities and require their attention. A country-level study considers the relevance of the issues identified by the Group for a given operational context and business line, making it easier to target local priorities and implement tailored risk prevention strategies. The analyses draw on reports published by public administrations, international organisations, non-governmental organisations, academics, trade unions, the media, and so on, as well as information about the country's legal and institutional frameworks. Industry data is also systematically sought out and incorporated into the research whenever it is available.

Country-level risk analyses are updated to reflect dialogue with employees and feedback from teams on the ground and represent a fundamental resource in the assessment of a subsidiary's situation. They are also essential tools for making the Group's employees and partners aware of risks requiring special scrutiny in their operations, contractual arrangements and partnerships, as well as earlier on, as projects or acquisitions are being identified or tenders are being prepared.

Conflict-affected areas are identified and treated as special factors of human rights risks for workers and residents alike. Additional ad hoc studies may be conducted on these geographic areas to examine partners, financing, the type of business activities involved, the project's aim and its impact on the area and its population. Conflict-related risk is also monitored on a permanent basis by the Security Department, which continuously updates a multi-level risk classification. This classification is verified by VINCI's Risk Committee.

Country-specific analysis of human rights risks

- Human rights risk maps specific to 66 countries or regions were available to teams in 2025, including 12 updates and four new maps
- Specific risk analysis covers 39% of the Group's workforce (excluding France)

- **Whistleblowing systems for raising concerns^(**)**

Beyond enabling remedial action to be taken, whistleblowing systems and the handling of reported concerns also help to highlight and analyse more precisely areas where VINCI must be vigilant.

The Group is committed to protecting human rights and provides multiple channels through which its employees and stakeholders can report concerns. These channels include contacting human resources departments, health and safety representatives, line managers or employee representative bodies. If confidentiality is an issue, employees can also approach the ethics officers of VINCI's business lines and divisions or at Group level.

In addition to the whistleblowing system at Group level (see section 6, "The Group's whistleblowing system", page 324), VINCI encourages the implementation of local procedures for reporting concerns. The Group's view is that whistleblowing systems and alert procedures must be local and open to reports by all stakeholders, including indirect staff, end users or affected communities. In addition, they must enable the company, project or worksite to proactively handle reports, implement appropriate corrective measures, identify any weak areas in the organisation and reinforce its preventive measures.

A number of Group companies have set up additional methods, other than alerting the line manager, to report complaints or situations that present a risk, such as a human rights risk. Such methods may consist of procedures providing access to a dedicated email address, hotline or digital solution. Some companies, such as LISEA in France and Lima Expresa in Peru, have a contact point for the public on their websites. Others outsource the processing of reports to an independent body: this is the case for Seymour Whyte in Australia and VINCI Construction in the Czech Republic and Slovakia. In the Gulf region and Africa, social responsibility coordinators or occupational social workers are tasked with handling any complaints from workers, whether directly or indirectly employed, and members of affected communities. They also maintain a log and ensure that the problems raised are quickly resolved.

Although VINCI entities are sometimes the customer, their role is very often that of subcontractor or service provider. In these situations, Group entities are encouraged to participate in the processes put in place by their customers. This is the case for Sogea-Satom projects, where teams can report concerns using customers' existing systems as well as suggest improvements via complaint logs and public meetings. It also monitors complaints handling using a few simple indicators: number of complaints, corrective action taken, effectiveness (whether the issue recurs) and resolution time. Written records are kept.

^(*) World Bank, Worldwide Governance Indicators – Rule of Law; Transparency International – Corruption Perceptions Index; United Nations Development Programme (UNDP) – Human Development Index; World Economic Forum – Global Gender Gap Report; US Department of State – Trafficking in Persons Report; Ratification of International Labour Organisation (ILO) – Fundamental Conventions; Freedom House – Freedom in the World; International Trade Union Confederation (ITUC) – Global Rights Index; WageIndicator Foundation – Labour Rights Index; Fund for Peace – Fragile States Index.

^(**) The following information corresponds to required disclosures in the sustainability report (S1-3, S2-3 and S3-3).

- **Risk identification ahead of new projects or company acquisitions**

A significant share of the work undertaken by Group companies is project-based. For this reason, in addition to country-specific risk assessments, the Group also works to bolster its teams' ability to identify and address issues before the start of a project, during bid preparation – especially for large projects. The risk scorecard used by the Construction and Energy businesses and the accompanying explanatory note have been reviewed and approved by the Internal Audit Department, with input from the Environment Department and the Ethics and Vigilance Department. The scorecard and note are among the documents that must be presented to the VINCI Risk Committee for approval before submitting a bid to the client, if certain thresholds are reached. They now include an expanded section focusing on social and environmental risks, alongside technical and financial risks. For example, the human rights risks items cover the management of impacts on affected communities and the rights of direct and indirect employees.

In addition to the scorecard to be presented to the VINCI Risk Committee, the Group developed an environmental and social questionnaire, along with guidance explaining various aspects to be considered. It was designed to help the teams in charge of bids to identify the risks and issues that could impact a project (due to the local or operational context or the type of services to be provided). They can then anticipate the necessary measures and take them into account, either by adjusting the project's resources and means or by redefining the services to be provided. In 2025, VINCI Construction Grands Projets introduced a new training course on how to use the questionnaire.

The Group had previously developed a similar approach with respect to acquiring new companies. Prior to an acquisition, a human rights risk assessment is conducted to examine such aspects as the country of operation, the company's commitments and the resources devoted to preventing human rights risks. This information is reviewed by risk committees whenever certain thresholds defined by the Group are met.

At VINCI Concessions, human rights due diligence is carried out when preparing a bid on new infrastructure under concession. For example, an environmental and social due diligence report was produced prior to acquiring Via Cristais, the company holding the concession for the highway connecting the cities of Belo Horizonte and Cristalina in Brazil, of which VINCI Concessions took over operation in 2025. The due diligence assessment was based on performance standards published by the International Finance Corporation (IFC) and covered risks to third parties relating to their occupation of land within the infrastructure's boundaries. It clarified the land situation by identifying occupants, with or without a title of ownership, whose housing or business activities were impacted. A specialist outside firm produced the report, along with an action plan and system of compensation. Likewise, prior to acquiring the Cabo Verde airport concession, operated by VINCI Concessions since 2023, due diligence was performed using the IFC's standards. It covered employees' working conditions, performance management of third parties and subcontractors and impacts on affected communities (especially with regard to noise and to land occupation). The results were approved by the lenders IFC, Proparco and DEG and enabled all necessary measures to be taken to manage impacts, including a noise management plan, a third-party management action plan and the creation of a whistleblowing system. Performance is monitored and reported on regularly to lenders. In addition, VINCI Concessions' head office carried out a human rights assessment one year after the acquisition to measure progress and assist teams in implementing the necessary measures.

3.3 The Group's human rights risk management

3.3.1 Cross-business initiatives and measures

- **VINCI's Guide on Human Rights, a Group-wide reference document**

Based on this major risk identification process, VINCI developed its Guide on Human Rights (www.vinci.com/publi/manifeste/vinci-guide_on_human_rights-en.pdf), which forms the backbone of its human rights risk management approach. It distils the main international standards and conventions into operational practices in the Group's activities. For each salient issue and theme, it presents guidelines to be followed by every Group entity, across all businesses and countries. The guidelines cover the entire project life cycle, from responding to the call for tenders, site preparation and construction to commissioning and operation. They have been designed to be adapted to the on-the-ground reality of each sector and activity, so that entities can anticipate human rights risk factors as early as possible and design practical responses to prevent them. All Group employees have access to the guide and its annex, which details the main issues, along with recommendations and best practices, to better support users.

This framework document, available on the VINCI website, was validated by the Group's Executive Committee in April 2017, after consultation with the European Works Council, which approved it. It has been broadly disseminated to employees and presented to every management committee in the Group's business lines and divisions. Continuous efforts are made to build awareness. VINCI's internal control survey for 2025 showed that by the end of September, 99% of the entities surveyed, all business lines and divisions combined, had communicated about the Guide to their employees. To facilitate the adoption and dissemination of the guidelines, the guide has been translated into 25 languages, thereby covering more than 98% of the Group's workforce, based on the official languages of the countries where the Group operates.

99%
of entities in VINCI's
internal control survey have
disseminated VINCI's Guide
on Human Rights

- **Fostering a culture of human rights risk prevention through training and awareness-raising**

VINCI considers that in matters of human rights, managers at every level of the organisation play a decisive role. The Group places emphasis on awareness and training initiatives for managers and employees. It aims to foster a culture of human rights risk prevention, as achieved with safety, as well as provide operational teams with the tools they need to identify and address risks as early as possible.

Awareness and training sessions provide opportunities to report on actions taken, present and explain the Group's human rights issues and explore specific topics in more detail, such as forced labour, universal social protection, the living wage, or issues particular to certain geographical areas. They also teach employees how to use the various methods and tools available to operational teams to reinforce local risk prevention measures.

The Social Responsibility Department continuously implements awareness and training programmes for the management committees of the Group's companies, divisions and business lines. Specific initiatives are rolled out for certain departments, such as human resources, business development, and social affairs. For example, in 2025, an ad hoc training session was delivered to the Group's internal control teams to deepen their understanding of human rights risks and real-world issues. Case studies were among the tools used. The session also sought to familiarise teams with the methodology used by the Social Responsibility Department and the Group's human rights coordinators to conduct human rights assessments across the Group. It will be delivered again in 2026.

An e-learning course to raise human rights risk awareness is also available to all entities and employees in nine languages (English, French, Spanish, Portuguese, Polish, Czech, Italian, German and Romanian), covering more than 90% of workers, based on the official languages of the Group's countries of operation. The course, which is specifically adapted to VINCI's business lines and results from a year of collaborative in-house development, has been designed as a role-play exercise. It primarily addresses managers of entities, projects or worksites, as well as those in charge of human resources, administration, finance, and health and safety. Completion is monitored and reported to the Human Rights Steering Committee. At the end of 2025, close to 53,000 employees in 116 different countries had finished the course (45,000 employees in 110 countries at the end of 2024).

An additional course has also been developed for managers of concessions to present the issues that may arise during a project's three phases: development, design and construction, and operation and maintenance. By the end of 2025, more than 2,800 concessions employees had completed the course, which is available in six languages.

Several of the Group's well-established, emblematic training programmes now include a human rights component. One example is Team Grands Projets, a training course shared by all VINCI Construction divisions, designed to build the skills of managers of major projects and help them handle complex environments more effectively. The Cooperate programme, for all business lines, is another example. Both use role-play exercises based on situations from internal or external case studies.

Lastly, VINCI develops training courses, internally or collaboratively with other stakeholders, focusing specifically on certain issues (see paragraph 3.3.3.2, "Specific vigilance measures to fight forced labour and illegal work", page 311).

- **Active participation in collaborative initiatives to help evolve practices**

The issues facing VINCI and its entities are often complex or systemic and involve multiple players throughout the value chain. Although VINCI continually enhances its risk prevention and management systems, several factors – such as certain features of its activities, especially their cyclical nature, the position occupied by Group companies in the value chain, and a volume of activity often limited to one country or project – mean the Group does not always have the necessary leverage to pursue every possible action. Consequently, in addition to its in-house efforts, VINCI has joined a number of external coalitions and initiatives, collaborating with other stakeholders to develop tools, methodologies and actions to promote human rights, better address challenges and help build a more virtuous ecosystem.^(*)

Main collaborative initiatives in which VINCI participates

- **Building Responsibly** (www.building-responsibly.org), of which VINCI is a founding member. Because the building industry faces specific challenges, this coalition of engineering and construction firms works to develop common approaches and tools, share practices, engage with all stakeholders in the value chain (customers, investors, subcontractors, etc.) and find concrete and collective solutions to the sector's challenges. In addition to helping members improve their practices and risk prevention measures, the initiative aims to inspire the entire construction ecosystem to commit to promoting the rights of workers in the industry. In 2025, work sessions covered topics such as responsible recruitment and whistleblowing procedures. Progress was also made in mapping the players in the construction value chain and their respective roles and responsibilities in promoting workers' rights. The work is expected to be finalised in 2026, following consultations with all interested parties. In relation to this initiative, a forum is held each year to discuss the industry's challenges and expectations, with the participation of NGOs, think tanks, international organisations, trade unions and researchers, as well as representatives from the business world and professional associations.
- **Leadership Group for Responsible Recruitment** (www.ihrb.org/projects/leadership-group-for-responsible-recruitment), which welcomed VINCI to its steering committee in June 2017. This collaborative initiative between leading companies and expert organisations strives to promote responsible recruitment practices and combat forced labour. At the 8th Global Forum, held in Bangkok, Thailand, in 2025, VINCI spoke about measuring the effectiveness of worker-centric training on responsible recruitment. Also in 2025, the initiative updated its public register on responsible recruitment, which is a tool designed to increase the transparency of companies' recruitment policies. One of the changes made was to create a new section for recruitment agencies.
- **Entreprises pour les Droits de l'Homme / Business for Human Rights** (EDH, www.e-dh.org), where VINCI sits on the executive board. This association of leading French companies provides a forum for discussion, initiatives and proposals to better integrate human rights and duty of vigilance into business policies and practices. In 2025, its areas of work included the duty of vigilance, the CSRD, responsible procurement and disputes related to the duty of vigilance. Companies also met to discuss and determine ways to protect workers' rights in Saudi Arabia.
- **UN Global Compact** (www.unglobalcompact.org), which VINCI signed in 2003. VINCI is a member of the Human Rights Club of the French network of the Global Compact. Since 2023, VINCI has actively participated in the working group focusing on local communities, which published a practical guidebook for companies in 2025. In 2025, VINCI also spoke to a working group on the fight against forced labour to inform the group's members of the availability of open-access tools that the Group has helped to develop (see "Preventing risks of forced labour" in paragraph 3.3.3.2, "Specific vigilance measures to fight forced labour and illegal work", page 311).
- **World Business Council for Sustainable Development** (WBCSD) (www.wbcsd.org), which VINCI joined after the organisation merged with Business for Inclusive Growth in January 2024. VINCI coordinates a WBCSD subgroup on forced labour and responsible recruitment (see "Preventing risks of forced labour" in paragraph 3.3.3.2, "Specific vigilance measures to fight forced labour and illegal work", page 311).

^(*) The following information corresponds to required disclosures in the sustainability report (ESRS 2 SBM-2).

3.3.2 Assessing human rights risk management performance at subsidiaries

To guide Group subsidiaries in developing appropriate risk prevention and mitigation measures with regard to their activities, operations and management systems (policy, procedures, tools, etc.), the Group has designed frameworks for assessing the major identified risks.

- **Managing Human Rights, a tool to assess subsidiary practices**

The Managing Human Rights platform developed by VINCI is used to evaluate whether the management systems implemented by subsidiaries conform to the Group's guidelines and whether they specifically address and prevent the identified risks in the subsidiary's own operations and in its relations with subcontractors and temporary employment agencies. Once it has been assessed, the entity or project then reports on the results and improvement plan to its division's Human Resources Department, which in turn informs the Group through its representative on the Human Resources Steering Committee. As necessary, major risks are monitored at Group level.

For example: Has the company checked that the workers did not have to pay a recruitment fee? Has it checked that the hours worked by temporary workers and subcontractors' employees on its sites are accurately recorded and that social contributions are fully paid? Has it ensured that there are systems in place to inform and consult local residents and communities that could be impacted by projects? The 200 questions are precise, concrete, and relate to the five salient human rights issues and 17 themes (see "Identification of material issues" in paragraph 3.2, "Mapping of the Group's major human rights risks", page 305). The four response options range from "no practices" (Level 1) to "best practices" (Level 4). Each response option is tailored to the question to help operational teams recognise and understand the practices that should be implemented.

An assessment performed by the Group is carried out over several days and involves collaborative group sessions bringing together operational managers and members of the management committee of the entity or project. The assessment therefore involves all the management teams of an entity or a project, together with its human resources, health and safety, finance, legal, procurement and other support functions, for several days. Visits are also made to examine sites and worker accommodation. Interviews may be conducted with employees, temporary workers and/or employees of subcontractors, as well as representatives of subcontractors or temporary employment agencies.

After completing the assessment, the entity or project receives an evaluation of its practices and recommendations for building an action plan. Not only do these assessments deliver a very operational view of the Group's human rights principles, they also promote the spread of best practices. Additionally, they provide opportunities to share the many tools that already exist – for recruiting ethically, eliminating discrimination, implementing a whistleblowing procedure, managing social risks in subcontracting, and so on – to enhance human rights risk prevention and mitigation. A monitoring procedure is then set up to track the subsidiary's progress in implementing its action plan.

The Managing Human Rights platform has been made available in English, French and Spanish on the Group's intranet, vinci.net, so that VINCI's more than 293,000 employees can become aware of and engage with human rights issues. In addition to an assessment by the Group's human rights coordinators, subsidiaries can choose to self-assess their performance with regard to all or some human rights issues. The Managing Human Rights platform is therefore an essential component of VINCI's efforts to promote human rights. At end-2025, 146 subsidiaries and active projects in 50 countries had been assessed by the Group's human rights coordinators using the platform (see paragraph 3.4, "Monitoring implementation and effectiveness", page 314).

- **Assessing the situation of subcontractors and on-site service providers**

In VINCI's business sectors, whether involving concessions, energy or construction activities, the major challenges arise at operational level. Accordingly, when it comes to vigilance with regard to human rights risks in the value chain, priority is given to subcontractors, service providers and temporary workers employed at worksites and operating sites.

The Group has provided all entities with a due diligence methodology that includes the following steps: mapping human rights risks for subcontractors and service providers, applying specific criteria during the selection phase, including specific clauses in contracts and monitoring compliance with contractual obligations. Likewise, subsidiaries can use the Managing Human Rights platform to assess their knowledge of the working and employment conditions applied by the subcontractors and temporary employment agencies with which they collaborate. The tool also enables them to evaluate how they manage social risks in subcontracting and temporary employment. Verifications and audits are carried out on a case-by-case basis. To help business lines and divisions implement the methodology, the Group has launched various initiatives.

In addition, since 2023, a multidisciplinary task force – bringing together operational team members and representatives from the procurement, human resources, finance, social affairs and risk prevention departments of business lines and divisions – has been developing a toolkit and user's guide to strengthen the prevention of social risks in subcontracting. The guide explains the measures that are recommended to prevent and manage social risks for people working at sites controlled or operated by Group companies, at every phase of a contractual relationship (see also paragraph 3.3.3.2, "Specific vigilance measures to fight forced labour and illegal work", page 311).

3.3.3 Risk prevention initiatives and measures: general framework and specific initiatives^(*)

3.3.3.1 Risk prevention and mitigation measures

- **Risk prevention, mitigation or remediation measures, according to the identified issue**

Specific measures are designed to address each issue and adapted to the situation. Some examples are provided below.

Identified issue	Risk factors	Examples of prevention and/or mitigation measures (non-exhaustive list)
Labour migration and recruitment practices	<ul style="list-style-type: none"> – Systemic poor practices – Large-scale labour migration – Limited regulatory framework 	<p>Measures implemented by the Group:</p> <ul style="list-style-type: none"> – Development of a set of responsible recruitment tools (Fair Recruitment Toolkit) – Creation of a responsible recruitment e-learning module – Delivery of intercompany training – Participation in conferences and seminars, building of partnerships – Adoption of the Employer Pays Principle – Support in drafting a standard contract with recruitment agencies – Participation in due diligence for recruitment agencies, including by bringing in specialised third parties – Training and support for teams in applying responsible recruitment tools and methodologies – Participation in studies of migration corridors and recruitment costs – Interviews conducted with migrant workers <p>Measures implemented by subsidiaries:</p> <ul style="list-style-type: none"> – Creation of workers' committees – Implementation of local whistleblowing procedures – Subcontractor audits – Use of the tools made available by the Group – Recruitment of specialists <p>See also paragraph 3.3.3.2, "Specific vigilance measures to fight forced labour and illegal work", page 311.</p>
Working conditions	<ul style="list-style-type: none"> – Limited regulatory framework 	<p>Measures implemented by the Group:</p> <ul style="list-style-type: none"> – Analysis of the regulatory framework – Establishment of VINCI's social protection framework – Study on the living wage – Advice on local whistleblowing procedures <p>Measures implemented by subsidiaries:</p> <ul style="list-style-type: none"> – Supplemental health insurance for employees – Creation of workers' representation committees in sensitive environments – Development of a non-discrimination policy – Controlled access to worksites – Age checks of job applicants – Due diligence for private security companies – Implementation of local whistleblowing procedures <p>See also section 2, "Duty of vigilance with regard to health and safety", page 296.</p>
Living conditions	<ul style="list-style-type: none"> – Varying difficulties depending on the region (isolation, low hygiene standards, inadequate availability of collective accommodation centres, etc.) 	<p>Measures implemented by the Group:</p> <ul style="list-style-type: none"> – Spot inspections of accommodation housing direct employees or subcontractors' employees – Sharing of standard tools (internal rules, checklists, etc.) <p>Measures implemented by subsidiaries:</p> <ul style="list-style-type: none"> – Establishment of accommodation standards – Creation of equipment checklists – Design and implementation of assessment criteria for workers' accommodation – Organisation of visits by managers – Preselection of decent accommodation for each operating site – Advance technical inspections to ensure that all equipment meets standards (for hygiene, electricity, gas, etc.)
Value chain	<ul style="list-style-type: none"> – Limited regulatory framework – Poor practices by players in the value chain – Limited or inadequate application of regulations 	<ul style="list-style-type: none"> – Measures similar to those described above can be taken, since the same issues are relevant to subcontractors, on-site service providers and suppliers. – See paragraph 3.2, "Human rights and health and safety in the value chain (ESRS S2)", of the sustainability report, page 269. <p>– The Group also provides methodologies for a critical review of subsidiaries' existing measures to assess their effectiveness and the need to modify practices. A responsible subcontracting toolkit, presented as a microsite, will be published in early 2026.</p>
Local communities	<ul style="list-style-type: none"> – Inadequate regulatory framework with regard to impact assessment as well as consultations with affected communities – High-impact project – Role as the concession holder or the prime contractor 	<ul style="list-style-type: none"> – See paragraph 3.3.2.2, "Preventing negative impacts on local communities", of the sustainability report, page 279.

Measures to reduce or mitigate risks relating to players in the value chain vary depending on the situation, the service being provided and the risks identified. They can be taken at different levels of the organisation: Group, business line, division or subsidiary.

For example, in respect of temporary employment agencies (TEAs), the Group's Purchasing Coordination unit has set up a framework agreement to select approved agencies, which must be used by VINCI's companies in France. Temporary employment is a major purchasing category in France to which the Group associates a high degree of social risks to temporary workers, such as risks surrounding recruitment, working conditions and living conditions. During the latest renewal process in 2023, all of the assessed TEAs answered a mandatory sustainability questionnaire with six separate sections: recruitment and employment conditions, occupational health and safety, non-discrimination, training and skills development, prevention of illegal or undeclared work, and the availability of a whistleblowing system. Audits of 14 of the agencies were carried out, either because their questionnaire results were unsatisfactory or because alerts were received by the Purchasing Coordination unit. In all, 43 of the 144 assessed TEAs were excluded on the basis of ESG criteria or audits. A new contract for 2023 to 2025 was signed with 89 TEAs and an ESG improvement action plan was established for 24 of them.

^(*) The following information corresponds to required disclosures in the sustainability report (S2-2 and S2-4).

The Group's Purchasing Coordination unit monitors these action plans (see section 2, "Duty of vigilance with regard to health and safety", page 296). In addition to implementing its action plan, each TEA working with a Group entity must meet VINCI's requirements for all suppliers in the purchasing category, which cover safety reporting, PPE quality, mandatory training, declaration of temporary workers and minimum pay, among other specifications.

Group companies also implement controls during the performance of contracts with agencies, to prevent risks of infringing workers' rights. For example, payroll systems are checked to ensure that all hours worked are being paid and that the required social contributions and declarations are being made to the relevant organisations, ensuring that workers access the social benefits to which they are entitled.

Regarding other suppliers, see paragraph 3.2, "Human rights and health and safety within the value chain (ESRS S2)", of the sustainability report, page 269.

Lastly, Group entities take remedial action based on their situation, most often in response to concerns reported through whistleblowing procedures. Remedial measures generally focus on suppliers and consist, for example, in establishing formal employment contracts as well as settling overdue wage payments and unpaid overtime.

- **Post-audit measures**

VINCI schedules follow-up assessments for some of the action plans implemented following a human rights audit conducted by assessors in the Group, its business lines and its divisions. The establishment of formal practices, such as for managing relations with local communities, managing social risks in subcontracting, and implementing whistleblowing procedures are among the main areas frequently identified as needing improvement.

One way subsidiaries can help ensure social compliance from subcontractors is by updating their contract templates to include detailed clauses on managing social risks, holding subcontractors to a higher standard than local labour law, and/or applying such clauses to a wider range of partners. Improvement action plans also generally seek to develop and implement measures to verify compliance with employment-related criteria, in particular for the categories of subcontractors or service providers that present the highest risk. Examples of measures include social audits at subcontractors and service providers and better integration of human rights considerations into the various stages of contract management. Subsidiaries engaged more deeply with subcontractors on working conditions, which led to improvements such as whistleblowing procedures, workers' committees and supplemental health insurance to offer workers better coverage, especially where public healthcare systems are weak. In addition to bringing remedial action, stronger engagement can lead to improved practices.

Assessed subsidiaries were also encouraged to improve their whistleblowing procedures in various ways, such as by raising worker awareness of the whistleblowing system, applying it more explicitly to human rights concerns, opening it up to subcontractors and service providers working on a site, and making its rules of use more transparent. Assessments sometimes led subsidiaries to enrich their employee surveys with questions about working conditions. According to the interviews conducted during audits, worksite employees tend to first turn to their immediate supervisor if they experience any problems or difficulties. Often, significant work is required to develop and disseminate a second-level grievance procedure as an alternate channel, if needed.

In subsidiaries where employers are responsible for workers' accommodation, checklists were rolled out to ensure regular and consistent verifications of the living conditions of workers, including those of subcontractors. Company managers also conduct on-site inspections of workers' accommodation.

The increased number of assessments has encouraged subsidiaries to share practices and experience among themselves. Audit recommendations are tailored to subsidiaries' practices and situations, so they can be effectively applied in the relevant operational environments. For example, a subsidiary may be advised to incorporate social risk prevention into the checklists used by their managers for site inspections or into the mobile applications that have already been developed for health and safety visits, rather than create new tools.

3.3.3.2 Specific vigilance measures to fight forced labour and illegal work^(*)

Alongside its general approach to managing identified human rights risks, VINCI has also developed ad hoc programmes and initiatives to address risks considered to be major either due to their severity for affected third parties or due to their likelihood of occurrence in some parts of the world. This part of the duty of vigilance plan describes two of these programmes.

- **Preventing risks of forced labour**

The Group has long been committed to the fight against forced labour and has adopted the Employer Pays Principle supported by the Institute for Human Rights and Business (IHRB).^(**) Because forced labour is such a serious risk for people, VINCI is particularly aware that special scrutiny must be paid to the conditions in which migrant workers are recruited and employed, whether directly or indirectly, via temporary employment agencies or subcontractor companies.

The underlying factors driving forced labour can vary from region to region. VINCI considers that this issue must be handled close to where the problem occurs in order to take effective actions that suit the on-the-ground realities. The risk of forced labour can come from certain legislative frameworks that do not align with international conventions or arise from unfair local practices, which are sometimes deeply embedded. Many problems arise early in the recruitment phase, even before workers arrive at the project site or are hired by the Group.

^(*) The following information corresponds to required disclosures in the sustainability report (S2-2 and S2-4).

^(**) <https://www.ihrb.org/projects/employer-pays-principle>.

The risk generally intensifies when an activity depends on a high volume of low-skilled workers or where labour migration flows are significant. Although VINCI promotes local sourcing of labour, Group companies may recruit migrant workers to meet their business needs in certain regions, mainly due to local labour shortages. Once workers migrate for work, they become dependent on their employer not only for their employment but also with regard to their living conditions and accommodation. They are more vulnerable than other workers and face a greater risk of exploitation. This risk is amplified if they do not speak the language of the host country, are unfamiliar with cultural norms or have a limited understanding of their rights.

For many years, VINCI has been developing and adapting approaches and operational tools to combat forced labour. To achieve this goal, VINCI works with its internal stakeholders as well as a range of other collaborators offering complementary expertise. In addition to bolstering internal practices and policies, VINCI also seeks to improve the industry's practices as a whole by sharing its experience and engaging with many different stakeholders to address systemic risk.

VINCI's approach builds on the initiatives and measures taken at Qatari Diar VINCI Construction (QDVC) since 2007 and the public-private partnership with the ILO Project Office in Qatar from 2018 to 2021, which sought to create a migration corridor between Qatar and Bangladesh, with no recruitment fees for workers.⁽¹⁾ Other significant collaborations include QDVC's participation in a study on ethical recruitment run by New York University's Stern Center for Business and Human Rights. Based on quantitative and qualitative information provided by QDVC and interviews with workers, managers, recruitment and placement agencies and subcontractors, the report acknowledged the effectiveness of the due diligence measures in place and considered that "QDVC's standard represents the most responsible recruitment practice that currently exists in the industry".⁽²⁾ At end-2025, QDVC had completed all the infrastructure projects for which it had been mandated and the company now employs fewer than 80 people and 40 subcontracted workers, who are mainly carrying out finishing work, performing maintenance and correcting defects. Information on the QDVC's activities, which were of an exceptional scale, and the risk prevention and mitigation measures taken in Qatar is available on the Group's website (www.vinci.com/en/newsroom/dossiers/vinci-qatar). Previous publications of the Group's duty of vigilance plan also provide many details on the initiatives taken in Qatar.

In order to provide its teams with operational guidance, the Group first identified a wide range of concrete risks related to forced labour: the risk of recruitment fees and debt, the risk of employment contract substitution, and the risk of confiscation of workers' work permits, identity documents, visas and passports. Guidelines were then developed to address each of these areas, as well as issues relating to working conditions (wages, working hours, etc.), accommodation and value chain practices.

The Group continuously develops training courses to help operational teams detect and prevent forced labour risks, especially using practical case studies. In 2024 and 2025, VINCI's Social Responsibility Department facilitated or co-facilitated several skills workshops in the Gulf region and in South-East Asia. These courses and workshops aim to strengthen the ability of operational teams to prevent risks throughout the recruitment process, including the selection phase, contract drafting, and audits of subcontractors and recruitment agencies. Local stakeholders – companies, international organisations and non-profits – took part in the workshops, ensuring the content reflects the realities of the ecosystem.

The course promoted the use of tools such as the Fair Recruitment Toolkit for Employers & Service Providers, an operational toolkit for the responsible recruitment of migrant workers. VINCI contributed significantly to this publication, which drew largely on the pilot project conducted by QDVC and VINCI in collaboration with the ILO. The open-access toolkit was published in September 2023⁽³⁾ and applies the ILO's fair recruitment principles, the IOM's guidelines, the Dhaka Principles and best practices developed internally by the working group's member companies. It contains tools to be used throughout the recruitment process, providing operational guidance on selecting a recruitment agency, implementing a no-fee recruitment policy, conducting checks, interviewing workers and building an effective complaint system.

After publishing the toolkit and launching the skills workshops in 2024, VINCI and the WBCSD co-developed an e-learning module in 2025 to allow a wider audience to access training on using the toolkit. The module was also added to the Group's Up! e-learning platform at the end of 2025.

In 2025, VINCI also conducted reviews of the recruitment processes in place at two of its subsidiaries, including some subcontractors, in the Gulf region and in South-East Asia. For this, it interviewed more than 100 workers of different nationalities, encompassing both direct employees and subcontractors' employees. Additional interviews and verifications were carried out for approximately ten representatives of subcontractors or recruitment agencies. An action learning process was thus initiated and the progress made at subsidiaries will be monitored.

VINCI collaborates with other construction companies, mainly as part of the Building Responsibly initiative, whose principles include fighting against forced labour and promoting responsible recruitment practices. Since the initiative's launch in 2017, VINCI has made a significant contribution to drafting the policy brief on recruitment and has also published a case study on QDVC's recruitment practices in Qatar.⁽⁴⁾ In 2024, the Group held a series of fair recruitment webinars throughout the year to share tools, methods and existing projects with members. Many leading voices in the area of responsible recruitment, such as Verité, Impactt, the Fair Recruitment Initiative, Brac, Asia Philanthropy Circle and the Leadership Group for Responsible Recruitment, presented their work and solutions at these webinars. Recruitment agencies having audited and transformed their processes to uphold responsible recruitment principles also contributed their experiences. The main aims of these webinars were to promote the spread of existing solutions to enable each member to recruit responsibly and, over the longer term, drive ideas for initiatives to be implemented using a collective, sector-wide approach in certain geographical regions. At the members' seminar in November 2024, a working group focused on this sector-wide approach, and in 2025, coordinated by BSR in its secretarial role, began drafting a concept note defining a collective pilot project. This work is still in progress.

(1) https://www.ilo.org/sites/default/files/wcmsp5/groups/public/@arabstates/@ro-beirut/documents/publication/wcms_823470.pdf.

(2) https://media.business-humanrights.org/media/documents/files/documents/NYU_Qatar20SP20Report_May29_v2.pdf.

(3) <https://www.b4ig.org/b4ig-publishes-fair-recruitment-toolkit-for-employers-service-providers>

(4) <https://static1.squarespace.com/static/5aa2d2a82971141ff9a61ea5/t/5f2a6353be7dca54d78b8845/1596613468702/Building+Responsibly+-+Case+on+Study+Principle+3+%28VINCI%29.pdf>.

VINCI understands that working with its peers is important, but so is raising awareness and training the next generation of engineers.

The Group therefore collaborated several years ago with independent experts specialising in business and human rights to build a VINCI business case study for students. It contains a detailed examination of the risks of forced labour in Qatar, the measures implemented by QDVC and how VINCI integrated these practices into its overall approach. It has been made available to a large number of universities, in several countries. VINCI took part in the case study analysis at several universities in France, the United States and the Gulf region, bringing its experience directly to students. The Group plans to step up this effort, especially in engineering and business schools, which are training the company's future managers.

The Group continues to report transparently on its practices. It shares the measures it has adopted and the remaining challenges to be met by regularly providing testimonials to other companies, government authorities and customers, including through training programmes delivered by the ILO.

• **Preventing social risks and illegal work in subcontracting**

These risks are not confined to regions far outside France. Tensions in the building and civil engineering markets, together with issues relating to labour flows in Europe, have led the Group to strengthen its duty of vigilance with regard to preventing workforce-related risks and illegal work in its supply chain, beginning with France. It represents a major undertaking, considering the volume of business conducted by the Group in France, which began in 2018 with the launch of several pilot projects in construction businesses in the Greater Paris area. The methodology was then implemented at VINCI Construction throughout the rest of France before being gradually rolled out in a broader mix of business activities. The approach is regularly presented to the members of the European Works Council and the Group Works Council, and several Group companies in Europe and elsewhere have begun to show interest in taking similar steps.

The methodology followed involves three phases:

- for each purchasing category, an analysis of expenditure and the survey and mapping of social risks in subcontracting;
- an assessment of the effectiveness of the entity's existing risk prevention measures;
- an action plan incorporating measures such as responsibility assignment matrices, social risk assessments of subcontractors and reinforced vigilance measures for purchasing categories involving the highest levels of risk, such as social audits.

In all, in France, several hundred participants in the chain of operations contributed their input to the assessments. Each regional division was asked to develop a responsible subcontracting policy, tailored to its business activities, organisation, local issues and the region's socio-economic situation, and build an action plan covering the entire subcontracting process, from the initial decision to subcontract, to selecting the subcontractor and assessing their performance after completion of the work.

To support these efforts, a solution was developed to help maintain a database of reliable subcontractors. Works managers can use it to assess the subcontractors employed at their worksites against a shared set of criteria, which incorporates social risks. Assessments entered by other departments can also facilitate the initial selection of a subcontractor. This data sharing enables VINCI companies to take a more consistent approach to their work with subcontractors, quickly issue warnings in the event of a risk or non-compliance and provide support as needed.

At the same time, control processes were redesigned. Social audits of subcontractors at worksites have been carried out since 2019. The audit procedure has been adapted to different types of worksite – for example, major projects conducted as joint operations, smaller worksites fully controlled by VINCI, or worksites in the launch or finalisation phase. During these audits, particular attention is given to aspects involving the onboarding and management of subcontractors' workers, such as employment contracts, payment of wages, and compliance with obligations in respect of working time, workplace health and safety and employee representation. The audits serve to detect potential non-compliance, constructively help subcontractors improve their practices, provide feedback to fine-tune prevention initiatives and update, as applicable, the risk map or the vetting of partner companies. Follow-up audits are performed to ensure that action plans are being carried out and to continue to provide support to operational teams, who are demonstrating growing knowledge of these issues.

To strengthen in-house skills in this area, since 2021, VINCI has developed in-house training in conducting social audits of subcontractors and service providers. The Group's goal is to continuously monitor subcontractors associated with higher risks, while also expanding social auditing practices. These custom training sessions presented the workforce-related issues involved in subcontracting and the corresponding duty of vigilance of Group companies. Trainees were provided with a comprehensive guide to the methodology and a toolkit including an auditing scorecard and an interview scorecard for interviews with employees of subcontractors. The sessions ended with a module on interviewing techniques, along with case studies and role-playing activities. By end-2025, nearly 250 people had been trained, including directors and managers in procurement, human resources, social affairs, legal, health and safety and internal control as well as operational directors. Follow-up sessions are held twice a year to provide support with social auditing, share lessons learned from various internal audits, or work collectively on an approach to solve a particular problem.

The responsible subcontracting auditing scorecard used was aligned with European regulations, in preparation for its rollout in Group companies in Europe, and translated into English, Spanish, German and Portuguese. It also plays a role in responsible procurement practices (see paragraph 3.2, "Human rights and health and safety in the value chain (ESRS S2)", of the sustainability report, page 269).

The methodology and its results were shared with professional organisations as well as certain customers and programme managers with which VINCI companies work in France. In 2025, VINCI's Social Affairs and Social Responsibility departments met with representatives of the European Federation of Building and Woodworkers (EFBWW) to continue dialogue on the Group's initiatives in these areas. Following that meeting, in September, representatives of the EFBWW and VINCI's European Works Council were invited to visit the Grand Paris Express Line 15 worksite. During the visit, the worksite team presented the risk prevention measures that are implemented on site and how they are monitored. Previously, VINCI had already contributed a case study to a guide published by the EFBWW to strengthen workers' capacities on European Works Councils in the area of monitoring and enforcing labour and social considerations in construction industry supply chains.^(*)

3.3.3.3 Measures to prevent risks to specific businesses

Some divisions implement prevention measures for risks that are not included in the Group's risk map but may materialise in their operations.

For example, VINCI Airports participates in the fight against human trafficking. Human trafficking is a grave violation of human rights that affects thousands of people each year around the world, on all continents. Air transport is a means of transport that may be used by human traffickers. Due to this risk, although airport operations are not responsible for the trafficking, they can play their part in preventing these crimes, notably by:

- training staff to detect potential human trafficking situations and report them to the relevant authorities;
- providing information to victims enabling them to safely seek help and/or be identified and protected.

Several airports in the VINCI Airports network have taken the initiative to collaborate with public authorities and other airport ecosystem players, alongside the international organisations and non-profits who contribute their special expertise, to participate at their level in fighting human trafficking and protecting its victims. Combatting this violation of human rights is challenging due to its complexity, its criminal dimensions and its transnational reach. It requires the coordinated collaboration of a large number of stakeholders, including but not limited to private-sector airport employees, law enforcement officers, judicial authorities and victim support organisations. In addition to a lack of knowledge and awareness on the topic, one of the main obstacles to an effective response is that none of these stakeholders has a standard procedure to be followed if they detect a potential case of human trafficking. Another obstacle is the absence of the necessary synergy and organisation. VINCI Concessions' Sustainable Development Department encourages practice-sharing and discussion throughout the network to promote the spread of initiatives and programmes to fight human trafficking.

For example, the VINCI Airports subsidiary Aerodom, which operates six airports in the Dominican Republic, has made significant efforts in this area since 2021. Aerodom has signed an agreement with the International Justice Mission (IJM) and the United Nations Office on Drugs and Crime (UNODC) – through the latter's Track4TIP initiative – and other authorities such as the specialised airport and civil aviation security corps (CESAC), the national police, the tourist police, the general directorate of migration (DGM) and the Dominican institute of civil aviation (IDAC). Together, the signatories aim to build the ability of airport personnel to recognise signs of potential human trafficking situations in airport terminals and establish the necessary protocols to detect, report and prosecute suspected cases of human trafficking. Although airport staff can play a key role in detecting signs and raising the alarm, the only institutions with the authority to investigate and apprehend suspects are the police and the judicial system.

This multiparty collaboration led to the development of a practical guide for the detection and identification of potential victims of human trafficking (Guía de referencia para la identificación de casos de trata de personas), available in Spanish only and published in 2023.^(**) It was drafted with institutional and government employees in mind (police officers working in airports, for example) as well as other airport personnel. The guide provides them with a summary of fundamental concepts and practical information on detection and identification processes and their respective indicators. It is an operational tool supporting other actions such as training airport staff and disseminating helpline numbers for victim assistance and national crime reporting, demonstrating a shared commitment to a multisectoral approach to combatting this crime. Since the signing of the agreement, approximately 200 public officials and ground staff have been trained. The latter include airline employees – especially those in charge of boarding operations – shop and restaurant staff, taxi service providers, cleaners and private security officers working in airports, in addition to Aerodom employees.

3.4 Monitoring implementation and effectiveness

Through its Social Responsibility Department, the Group monitors and reports on policy implementation in its operations and conducts audits as required. Outcomes are presented to the Group's top management, the Board of Directors and the European Works Council.

• Monitoring the rollout of the responsible procurement approach

The order of priority for subsidiary audits, which are conducted by the Social Responsibility Department and assessors in business lines and divisions, is determined based on:

- a consolidation of ten internationally recognised indicators (see "An analysis and ranking of issues by country and operational context" in paragraph 3.2, "Mapping of the Group's major human rights risks", page 306);
- the strength of the presence (workforce and revenue) of VINCI's companies in a given country.

Therefore, with respect to audits conducted by the Group and its business lines and divisions, priority is given to countries where the Group's presence is strong and human rights are deemed to be at risk. Because some VINCI company activities are project-based, this ranking and the accompanying road map are reviewed each year to account for changes in their geographical locations, level of activity, and external indicators. As needed, additional analyses may be developed for potential future countries of operation, for instance, when responding to a call for tenders.

^(*)<https://www.efbww.eu/publications/reports-and-studies/monitoring-and-enforcement-of-labour-and-social-considerations-i/1409-a>.

^(**)https://www.unodc.org/ropan/es/Noticias/2024_noviembre_RD_Trata.html.

Human rights assessments carried out across the Group since 2018^(*)

- Evaluators from the Group's head offices, business lines and divisions have conducted assessments in 50 countries (44 at end-2024).
- A total of 146 Group subsidiaries and active projects have been assessed, accounting for 14% of the Group's international subsidiaries (138 at end-2024, accounting for 15% of the Group's international subsidiaries).
- In 2025, 28 subsidiaries and projects underwent assessments, including 14 follow-up audits (60 subsidiaries in 2024 and 17 follow-up audits).
- In all, these human rights assessments covered more than 45,000 VINCI employees in 2025, close to 24% of the Group's workforce outside of France (38,000 employees and 22% of its workforce outside of France in 2024).
- Assessments are carried out in all regions of the world, including Europe, and cover, to date, 67% of the workforce in non-OECD countries, 73% of the workforce in Africa, 59% in Latin America and the Caribbean and 64% in Asia and the Middle East.

() This count includes only subsidiaries and projects that are still active and in the Group. Any completed projects or sold subsidiaries that may have been assessed are therefore excluded. The assessments are only those carried out by the Social Responsibility Department or by specially trained evaluators in business lines and divisions.*

In some cases, the Group may arrange for independent audits or other external controls to manage major risks, as it did in Qatar^(*) and Cambodia, for example.

Especially in the context of a major project, the Group sometimes employs independent service providers to assist teams in assessing human rights risks and designing impact mitigation early on, for example, during bidding or the preparation phase once a contract has been awarded.

• Reporting progress to executive bodies

The Human Rights Steering Committee monitors implementation of the road map and discusses it with the Strategy and CSR Committee of the Board of Directors.

The Group's business lines and divisions continue to use indicators to track the advancement of human rights assessments and report on progress to their management. For example, VINCI Construction Grands Projets has developed a set of indicators that it monitors and presents monthly to the management committee. The indicators provide information on assessments performed, follow-up, progress, and the resolution of non-compliance. At VINCI Construction, two presentations of its human rights performance were also made to the management committee of Freyssinet in 2025.

• Increasing integration of human rights into the Group's internal controls

VINCI's internal control system has been expanding its focus to increasingly include human rights. In addition to reinforcing risk committee reviews of environmental and social risks, and as a complement to the controls performed by business lines and divisions, the Group may initiate unannounced verifications of compliance with the rules set out in its reference documents.

The audits led by VINCI's internal control team may include questions on human rights issues, developed on a case-by-case basis in collaboration with the Social Responsibility Department and tailored to a subsidiary's business activities or country of operation. In 2025, four of the audits performed by the Internal Audit Department included an assessment of human rights risk prevention and involved the Social Responsibility Department. Similarly, a representative of the Internal Audit Department takes part in some of the assessments led by the Social Responsibility Department, which also stepped up its joint initiatives with internal control teams within the Group's business lines and divisions in 2025. It gave a presentation on human rights assessments on Internal Control Day and later delivered a training course for internal auditors (see "Fostering a culture of human rights risk prevention through training and awareness-raising" in paragraph 3.3.1, "Cross-business initiatives and measures", page 307).

VINCI's annual internal control survey has included a section on preventing human rights risks for the past eight years. The survey aligns with the requirements of the reference framework published by the Autorité des Marchés Financiers (AMF, the French securities regulator), which states that parent companies must ensure that subsidiaries have risk management and internal control systems. In 2025, the questions covered topics such as the dissemination of VINCI's Guide on Human Rights and participation in the human rights risk awareness e-learning course across the Group, but also collected data on employees' working hours, subsidiaries' verification of the working conditions of temporary workers and subcontractors' employees, and the availability of a whistleblowing system. Survey findings are presented to the heads of internal control, the members of the Human Rights Steering Committee and the members of the Board of Directors and shared with the business lines and divisions. The Group also uses the survey results to adapt or reinforce certain initiatives.

4. Duty of vigilance with regard to the environment

VINCI's environmental issues are managed at the highest level of responsibility by the Strategy and CSR Committee of VINCI's Board of Directors, which ensures that they are integrated into the Group's strategy (see paragraph 1.2.1, "ESG governance", of the sustainability report, page 194). In 2019, awareness of the climate emergency and the environment became more acute, leading to the definition of a new environmental ambition involving all VINCI entities for the 2020-2030 period. It targets three areas, aligning with the key challenges faced by the Group's businesses: climate change, the circular economy and the preservation of natural environments. The Environment Department coordinates the ambition across the Group's entities and each year it reports twice to the Executive Committee and three times to the European Works Council. It chairs monthly meetings of the Environmental Committee, whose members are the environmental managers and directors of the Group's business lines, and coordinates the network of more than 800 environment officers.

^(*) <https://www.vinci.com/en/newsroom/press-releases/official-signing-agreement-workers-rights-between-building-and-wood-workers>.

On 6 November 2020, Xavier Huillard, Chairman and Chief Executive Officer of VINCI, and Roberto Migliardi, Secretary of VINCI's European Works Council, signed VINCI's Environmental Guidelines (www.vinci.com/publi/manifeste/dir-env-2020-11-en.pdf). This document provides a framework for reducing environmental impacts and risks associated with the Group's activities. It applies to all Group companies and each subsidiary is responsible for ensuring that appropriate actions are also taken by subcontractors and joint contractors throughout projects.

The Group's Environment Department shapes the environmental component of the duty of vigilance plan, based on the environmental goals shared by VINCI's business lines and entities for the three targeted areas. VINCI's environmental ambition extends the environmental actions of VINCI companies beyond compliance with the regulatory requirements of the countries in which they operate.

Measures to identify and prevent environmental risks are largely influenced by the geographical locations of companies and their activities as well as the vulnerability of the surrounding areas. The Group's environmental policy is translated into operational guidelines in each of its business lines. Each business line establishes a road map taking into account the specific nature of its activities and regions, with the aim to drive continuous improvement. In subsidiaries, chief executives and senior management are in charge of ensuring regulatory compliance and the implementation of risk prevention procedures in their operational scope, taking into account their specific activities and challenges. They are assisted by the network of environment officers who provide environmental expertise (see paragraph 1.3, "ESG risk management and internal control", of the sustainability report, page 196).

4.1 Mapping of the Group's major environmental risks

In 2025, in accordance with the EU's Corporate Sustainability Reporting Directive (CSRD), VINCI updated its environmental risk map to reflect the material negative impacts identified in the double materiality assessment that was conducted in 2024. The potential severity of these impacts was assessed based on the scale, scope and irremediable character of the impact. The assessment process is described in detail in paragraph 1.1.2, "Double materiality assessment", of the sustainability report, page 187.

The Group's gross environmental risks identified as priorities within the scope of its duty of vigilance are presented below:

- risk of negative impact related to the Group's contribution to climate change;
- risk of negative impact related to waste produced by the Group's activities (degradation of natural spaces and habitats and pollution of soil, water and air);
- risk of negative impact related to a depletion of natural resources (due to the use of construction materials of mineral or forest origin, etc.);
- risk of negative impact related to the degradation of natural environments due to water withdrawals and consumption for operations at the Group's fixed sites and in its upstream value chain;
- risk of negative impact on ecosystems, flora and fauna related to the Group's operations located close to or inside protected areas, Unesco sites, key biodiversity areas or sensitive areas;
- risk of negative impact related to soil sealing resulting from the Group's new construction and earthworks activities and its extraction of raw materials.

4.2 Assessing the situation of subsidiaries, subcontractors and suppliers

4.2.1 Assessing the situation of subsidiaries and subcontractors

Multiple environmental assessment processes are in place across the Group to fulfil regulatory requirements, meet stakeholder expectations and comply with internal company policies. The very first principle laid out in the aforementioned Environmental Guidelines refers to identifying and assessing risk.

• Environmental certification

Most Group entities assess their performance by implementing an effective environmental management system and obtaining ISO 14001 certification. Environmental management systems guarantee a robust level of risk prevention and management through annual external audits. VINCI encourages its subsidiaries to obtain environmental certification such as ISO 14001 to improve the effectiveness of their environmental management systems. The percentage of the Group's activity covered by ISO 14001 certification is calculated in relation to revenue or another relevant indicator, depending on the business line. ISO 14001 certification covered 69% of VINCI's revenue in 2025 (see paragraph 1.3.2, "ESG risk management and internal control, of the sustainability report, page 196).

• Third-party controls

The activity of the Group and its subcontractors is also regularly reviewed by other external bodies:

- Government agencies carry out inspections to ensure compliance with regulations on worksites.
- Customers and programme managers mandate design offices to conduct environmental audits of worksites on a regular basis, to monitor compliance with the Group's regulatory and contractual obligations.
- Nearby residents and local civil society organisations increasingly scrutinise construction and quarry sites, especially when a consultation process has been established that enables partner organisations to visit the site and verify that the commitments made are being fulfilled.
- Financial institutions and international financing providers sometimes take special measures to monitor projects with a high risk of environmental impact.
- More specifically, independent design offices perform audits on worksites to check compliance of waste storage, processing and disposal procedures.

When any non-compliance is identified through these audits or monitoring processes, the onus is on the companies responsible to explain the shortcomings and promptly correct them.

• Internal control

The Group's Executive Committee and Board of Directors examine and approve material ESG impacts, risks and opportunities each year, relying in particular on the work of the Audit Committee (see paragraph 1.3.2, "ESG risk management and internal control", of the sustainability report, page 196). Given VINCI's decentralised organisation, the Environment Department ensures that the Group's environmental rules and procedures are applied by business lines and provides them with technical assistance, while respecting their freedom over operational decisions. In business lines and divisions, environmental correspondents regularly carry out inspections and audits of internal as well as subcontractors' operations. Group companies measure the environmental footprint of their projects and activities and report on the internal and external resources implemented to protect the environment.

At Group level, environmental issues are a core part of VINCI’s risk assessment criteria (see paragraph 2.4.3, “Procedures related to commitments and the VINCI Risk Committee”, of chapter D, “Risk factors and management procedures”, page 183). Environmental risk assessments are also being carried out more widely among Group companies.

When certain worksites present a high risk of environmental impact, in particular with regard to local biodiversity, environmental managers partner with ecologists (specialist design offices, research institutions or non-profit organisations) to increase monitoring. In 2025, the Environment Department performed four internal audits, including one in support of the Group’s internal audit team, to assess the achievement of the Group’s environmental ambition (see paragraph 1.3.2, “ESG risk management and internal control”, of the sustainability report, page 196).

Additional analyses and various checks may be carried out at the subsidiary or project level.

Business line	Assessment and control measures
VINCI Autoroutes	<ul style="list-style-type: none"> • Inspection of measures to protect wildlife around motorways and supervision and monitoring agreements with many local and national organisations, such as the French Bird Protection League (LPO) • Inspection of work performed by specialist providers (including environmental performance) • Publicly released assessments of socio-economic and environmental impacts, called “Loti audits”, for new transport connections, established by the French domestic transport planning law (Law 82-1153 of 30 December 1982) • Mapping of social and environmental risks depending on the purchasing category (especially subcontracting), with the addition of assessment criteria and specific clauses in contracts, which involve penalties in the event of non-compliance • Internal audits to verify environmental management system compliance are organised each year with the aim of covering all processes and sites over a three-year certification cycle • Regulatory audits are carried out periodically by outside consultants (e.g. Apave or Antea) in order to provide an external perspective on the business line’s regulatory monitoring procedures and to verify the level of compliance at a selection of sites
VINCI Airports, VINCI Highways and other concessions	<ul style="list-style-type: none"> • Environmental and social due diligence for investments and projects under development in order to analyse and take environmental and social risks into consideration at the earliest possible stage of a project • Quarterly monitoring of each asset’s environmental performance using key performance indicators relating to energy, water, waste and biodiversity. • Internal environmental audits at all airports in the VINCI Airports network handling more than 100,000 passengers per year • In order to obtain ISO 14001 certification, which is a key objective of the environmental policy of VINCI Airports and other concessions, subsidiaries must carry out an assessment of material environmental impacts and risks, with the deployment of related action plans • Regulatory monitoring procedures are implemented locally, in line with ISO 14001 requirements • Internal and external audits are carried out to ensure that these impacts and risks are being properly managed • For airports, external audits are performed as part of the Airport Carbon Accreditation (ACA) programme
VINCI Energies	<ul style="list-style-type: none"> • EcoVadis certification obtained by VINCI Energies companies in 2025 – Platinum for France, Gold for the Europe East Division and the Netherlands, and Silver for several Belgian and Swedish entities – recognising the quality of their sustainability management systems • CO₂ Performance Ladder certification obtained in 2025 – Level 5 for the Netherlands and Level 3 for a few Belgian companies • Integrity Next self-assessment process repeated at VINCI Energies Germany • Afnor’s Engagé RSE label, level Confirmé, obtained in 2025 by the Nuclear division of VINCI Energies – the label assesses the maturity of an organisation’s sustainability strategy with respect to international standards such as ISO 26000 • Regulatory monitoring procedures are implemented locally, particularly for ISO 14001 certified companies, as required by this standard • Risk assessment and environmental health and safety regulatory watch, centralised on an internal tool designed for VINCI Energies companies • Risk assessments at project level with analyses and action plans for environmental performance and compliance depending on local regulations • Compliance audits carried out at local level for projects to evaluate QHSE compliance and performance by sites • Use of Preventeo by VINCI Energies companies in France to obtain consolidated compliance results and translate non-compliance incidents into measures included in action plans
Cobra IS	<ul style="list-style-type: none"> • Internal audits of subsidiaries and subcontractors • ISO 14001 certification obtained in recognition of the environmental assessment methods deployed by subsidiaries • Implementation of a structured internal reporting system enabling the traceability of environmental data in all subsidiaries, thereby facilitating decision-making and promoting transparency • Operational checks in the ImesAPI division of in-house transport protocols at sites requiring subcontractors to adopt carpooling and low-emissions transport.
VINCI Construction	<ul style="list-style-type: none"> • EcoVadis certification obtained in 2025 by the Building France and Civil Engineering France divisions (Silver) and by the Road France Division (Gold), with completion of the assessment by the Networks France Division expected for end-2025 • Assessment of environmental risks for activities being acquired as well as investments in quarries or fixed production plants • Internal assessment of environmental risks for each project using a questionnaire based on local regulations and ISO 14001 (Earthworks, Maritime and River Works Delegation) • Legislative monitoring procedures are developed by all businesses • Regular internal audits as part of the “The Way We Work” quality initiative to ensure that entities have incorporated environmental action plans into their strategic business plans • Annual environmental audit (incorporated into the management system) for all local branches, which are all ISO 14001 certified, and monthly health, safety and environment (HSE) inspections by management for each project (Sogea-Satom) • Regulatory compliance audits (43 in France in 2025 for Road France Division entities) • 29 internal compliance audits in 2025 to assess worksite performance (Earthworks, Maritime and River Works Delegation) and 19 internal audits for the Road France Division, to verify the implementation of environmental action plans • Development of a specific environmental and product acceptance certification process for the Road France Division’s production plants, with two of them obtaining a five-star rating in 2025 (Chammes Enrobés and Nantes Enrobés) • Internal audits of worksites applying for in-house certification such as Attitude Environnement (Building France Division) or Excellence Environnement (Road France and Networks France divisions): in 2025, there were 332 certified worksites, generating combined revenue of more than €2 billion
VINCI Immobilier	<ul style="list-style-type: none"> • Quality audits carried out systematically at all residential property worksites (with the exception of certain joint developments) for example in compliance with VINCI Immobilier’s charter for clean worksites • In 2025, 63% of VINCI Immobilier operations certified NF Habitat or NF habitat HQE

4.2.2 Assessing the situation of suppliers

As indicated in paragraph 3.2.2.1, “ESG assessment of suppliers”, of the sustainability report, page 271, the Responsible Procurement Committee has developed and shared a process to assess the way to which suppliers and subcontractors manage the following environmental risks: climate change, depletion of resources, loss of biodiversity and pollution. For purchasing categories that significantly impact revenue or carry high social or environmental risks, a separate analysis is performed and a specific sustainability questionnaire is used to assess suppliers. These questionnaires are tailored to the specific social and environmental issues affecting each purchasing category and their inclusion in calls for tenders is increasingly systematic. Based on the results, a supplier may be excluded from a tender process or invited to set up an action plan, complete with measures to verify its implementation. Following the assessment, on-site audits of subcontractors or a supplier’s production facilities are carried out, based on the level and nature of the identified risks.

Through its calls for tenders, VINCI Autoroutes promotes practices that reduce the carbon footprint of road maintenance work. For example, ASF is experimenting with a new environmental scorecard to help and encourage suppliers to engage in continuous improvement. In their tender submissions, suppliers are urged to make certain pledges that help reduce the environmental impact of worksites. These commitments are incorporated into the contract and monitored throughout the project, and penalties apply if they are not met. The scorecard was first tested for the maintenance contract for the A64 North motorway. Documented feedback from these initiatives and innovations will benefit the entire industry. In addition, upper limits for CO₂ emissions per tonne of asphalt mix are included in contracts awarded by the programme management divisions of Cofiroute, ASF East and Escota. Penalties apply if the limits are exceeded.

For local purchases, materials suppliers are systematically asked to provide information on their environmental footprint, such as their carbon impact or the use of bio-based materials, during the selection process. Increasingly, preference is given to suppliers that take steps to protect the environment, and they are regularly audited in this respect, particularly when contracts are up for renewal.

In the Building France Division of VINCI Construction, environmental data modelling tools for construction materials have been developed in collaboration with engineers from the École des Ponts ParisTech to assess the exact environmental footprint, especially the greenhouse gas emissions, of the concrete used in its projects. The aim is to be able to generate data that its teams can use for their life cycle assessment calculations.

Additional measures are taken by business lines and subsidiaries, for example:

Business line	Examples of supplier assessment
VINCI Autoroutes	<ul style="list-style-type: none"> Assessment of suppliers against ESG criteria during the tendering phase
VINCI Airports, VINCI Highways and other concessions	<ul style="list-style-type: none"> For subsidiaries, development of a tool to assess suppliers with the highest risks, during the tendering phase and when contracts are up for renewal
VINCI Energies	<ul style="list-style-type: none"> Completion of a yearly or half-yearly questionnaire to assess each company's top 10 suppliers and top five subcontractors, and support provided to them in their identified areas for improvement Supplier assessments using Actradis for France, e-attestation for part of VINCI Energies Canada, GlobalSuite Solutions for VINCI Energies Spain and IntegrityNext for the Industry and Infrastructures businesses of VINCI Energies Germany In the Europe divisions, annual meetings with suppliers categorised as sustainable Inclusion of environmental clauses in the general terms and conditions of purchase for services and subcontracting, covering ESG aspects, across the VINCI Energies International & Systems and VINCI Energies Europe North West divisions Inclusion of environmental clauses in French and international framework agreements across VINCI Energies' two Europe divisions (North West and East) and its two France divisions (Building Solutions & Industry and Infrastructure & ICT), as well as the charter relating to the Group's responsible procurement policy. ESG criteria applied during the supplier selection process by the VINCI Energies Europe North West division, including the rollout of a dedicated platform in the Netherlands to monitor the ESG performance of suppliers Partnerships with suppliers in the main purchasing categories (distribution, ICT, cables, lighting, etc.) to discuss ESG issues, develop action plans to reduce emissions, improve the circular economy and conduct pilot projects (green cables in Sweden and the Netherlands, PPE reuse, last-mile EV solutions, and a working group with Würth, Siemens, Zumtobel and VINCI Energies Europe East) Creation of in-house reuse streams (RESO Services, Circable), working with our insurer, SMABTP, to increase reuse in our businesses and define standards known as "common techniques" In the VINCI Energies France Building Solutions & Industry and VINCI Energies France Infrastructure & ICT divisions, use of carbon emissions data provided by national suppliers (product environmental profiles, LCA, etc.) to inform the Scope 3 emissions reduction plan Since 2024, national selection and bidding processes taking suppliers' environmental goals and initiatives into account in making a final decision Inclusion, in all contracts and purchase orders, of specifications relating to the environmental management of works, the management of environmental incidents, and expectations from the contracting companies in the VINCI Energies Italy business line (VINCI Energies Europe East) In the VINCI Energies Switzerland ICT & Automation business line (VINCI Energies Europe East), an appendix to the Swisscom contract applying ESG criteria to the entire supply chain, and in the VINCI Energies Switzerland Building Solutions business line (Etavis), setting of annual environmental and social targets for its suppliers
Cobra IS	<ul style="list-style-type: none"> Supplier audits including sustainability criteria Assessments of suppliers and subcontractors in the context of ISO 14001 certification ESG questionnaires for suppliers Obligation for suppliers under contract with the Semi division to commit to applying its environmental policy Obligation for suppliers of the Syneox division to comply with its set of environmental criteria, which includes rules on closeness to worksites, use of plastics and waste management Responsible procurement policy and associated list of supplier selection criteria implemented by the Sice division in Australia and a purchasing and subcontracting policy including environmental standards applied in Spain, as well as internal procedures set up by the division to reduce the environmental impact of its goods transport Internal procedures rolled out by the Masa division to improve its fleet's energy performance, such as preventive maintenance and driver training, and extended to include logistics partners for shared itineraries Internal criteria applied to electricity purchases by the Semi division, giving priority to suppliers offering renewable energy guarantees of origin, and annual audits to ensure compliance with environmental procurement standards Monitoring of supplier performance by the Cobra Electricity Perú business unit as part of its circular economy initiative, through which construction materials are recovered and transformed into certified ecological products, in collaboration with strategic partners
VINCI Construction	<ul style="list-style-type: none"> In 2025, every supplier participating in a tender process coordinated by the procurement department for VINCI Construction's Road France and Networks France divisions answered an ESG questionnaire to assess their ethics, social and environmental performance. Three national tender processes took place in 2025, during which 64 suppliers were assessed, 42 were given an action plan to improve their non-financial performance and nine were eliminated due to their inadequate non-financial performance. Assessments of subcontractors, suppliers and partners after service completion, using a dedicated internal tool including environmental criteria (Earthworks, Maritime and River Works Delegation and Dodin Campenon Bernard), with 188 environmental assessments performed by the Earthworks, Maritime and River Works Delegation in 2025 Priority purchasing categories identified by the VINCI Construction divisions in France and plotted in a risk map specific to each entity. This risk map indicates the materiality of each purchasing category with respect to its social and environmental impacts. Discussions have been initiated with certain strategic suppliers (for example, for fuel and concrete) with a view to reducing the Group's Scope 3 greenhouse gas emissions. Audit of subcontractors, with the requirement for each subcontractor to provide an environmental risk assessment and environmental protection plan Assessments of subcontractors, suppliers and partners by works management after service completion, using a dedicated internal tool (Dodin Campenon Bernard and Earthworks, Maritime and River Works Delegation)
VINCI Immobilier	<ul style="list-style-type: none"> Development of environmental specifications for each sector of activity (residential property, office space, hospitality industry, commercial space, and redevelopment) setting minimum requirements in each focus area (natural environments, the circular economy and energy/climate)

4.3 Tailored actions to mitigate risks and prevent serious impacts

4.3.1 Policies and procedures to prevent and mitigate risks in operations

To address the material impacts, risks and opportunities related to VINCI's activities, the Group has defined its environmental ambition for 2030, which has subsequently been distilled into policies, key targets and action plans in three priority areas: climate change, the circular economy and the preservation of natural environments. These action plans, detailed in the sustainability report (see section 2, "Environmental performance", pages 199 to 245), tackle the concerns highlighted by the CSRD: climate, circular economy, pollution, water and biodiversity. The Group's entities are building road maps specific to their business activities, using environmental management systems.

The Group's Executive Committee, which has included the Group's Vice-President for the Environment since April 2022, monitors the implementation of action plans put in place to pursue the Group's environmental ambition. It devotes at least one meeting to this subject each year.

VINCI SA's Environment Department heads an Environment Committee bringing together the environment directors of each business line and tasked with monitoring the progress of the business lines' action plans. Alongside this, several working groups have been set up, comprising operational experts from each business line, such as the Biodiversity Task Force and the Circular Economy Task Force, as well as special focus groups created to implement climate change action plans. More details are provided in paragraph 1.2.1, "ESG governance", of the sustainability report, page 194.

Based on guidelines from the Group's Executive Management, the Audit Department heads up the deployment and implementation of a structured system that makes it possible to identify, analyse and handle environmental and other principal risks. More detailed information on the Group's role in risk management is provided in paragraph 2.2.2, "Climate strategy (policy, objectives and action plan)", of the sustainability report, page 210.

• Environmental management and incident prevention

To achieve its environmental ambition, the Group implements environmental risk prevention management systems at Group entities (see paragraph 1.3.2, “ESG risk management and internal control”, of the sustainability report, page 196), which also cover their worksites and sites under operation.

VINCI Construction regularly reviews major incidents. Some companies also implement a system to report and analyse environmental incidents (for example, applications such as e-Care and Watch are used in France). A range of prevention measures are employed at worksites, plants and quarries, as required. These include impermeable loading areas, anti-pollution kits in machinery, antipollution pads, temporary retention ponds, tarps or hosing down of operations areas to reduce the spread of suspended matter, dust control systems, containment of operations, specific dust measurement systems, fewer crossings of waterways, quality assessments of discharged water, chimney filters at all plants, dust collection and extraction systems, analysis of air pollutants in industrial exhaust gases, acoustic measurement campaigns and associated noise reduction measures.

At VINCI Airports, VINCI Highways and other concessions, ISO 14001 certification is being expanded to enhance risk prevention at airports and certain other concessions, whether during routine business or in emergency situations. The range of prevention measures employed in managed airports includes retention ponds, oil-water separators, piezometers to ensure effective separation, air quality monitors, and the continuous monitoring of aircraft noise levels and flight paths.

VINCI Autoroutes has set up a procedure to manage pollution incidents on motorways or other sites, which is continuously improved based on feedback from incidents and emergency drills. It relies on a network of operators at traffic control centres, who coordinate a response. A chain of command of personnel on standby is in place to make the necessary decisions, and operational staff are on site to directly handle the incident. Various prevention measures may be used for managed motorways, such as retention ponds, natural protection systems, and engineering structures that address potential problems.

VINCI Energies deploys environmental incident and pollution prevention action plans for each project, sometimes with the assistance of incident reporting applications, such as Safety Up and smapOne.

VINCI Immobilier applies its own worksite charter that enumerates obligations for all companies operating at worksites, to monitor and reduce environmental incidents.

Furthermore, business lines conduct awareness-raising and training initiatives (see paragraph 2.1.2.2, “Training and awareness”, of the sustainability report, page 207). Short 15-minute briefings on environmental topics are held regularly at worksites to build awareness among employees and subcontractors alike.

• Risk mitigation approaches and action plans

Issue	VINCI's response	Action plans	Key performance indicators
Climate change (see E.2.2)	<ul style="list-style-type: none"> Reduce direct greenhouse gas emissions (Scopes 1 and 2) by 40% from 2018 levels by 2030 Reduce indirect emissions (Scope 3) by 20% from 2019 levels by 2030, by taking action across the value chain for the Group's businesses Adapt infrastructure and activities to improve their climate resilience 	<ul style="list-style-type: none"> Replace internal combustion engine-powered vehicles with hybrid or electric vehicles Modernise site machinery as well as operating vehicle and truck fleets Optimise energy for industrial activities and buildings Improve the energy mix (electricity from renewable sources, biofuels, etc.) Decarbonise materials (low-carbon concrete) Decarbonise motorways Reduce emissions from airport users Provide low-carbon solutions to our customers: electric vehicle charging infrastructure, or EVCI (motorways), electrification of equipment (airports), low-carbon power generation infrastructure, etc. Assess sites' vulnerability to climate risks Use climate risk mapping tools Adapt infrastructure: sea walls, bridges, etc. Engage in carbon offsetting projects 	<ul style="list-style-type: none"> Percentage of electric and hybrid vehicles Energy consumption by source (biofuels, renewables, etc.) Greenhouse gas emissions (Scopes 1, 2 and 3 in tCO₂e) Monitoring progress against emissions reduction targets Number of charge points installed on the French motorway network Rollout of LED lighting Renewable energy production Quotas and carbon credits Revenue from activities related to building renovation and energy efficiency and infrastructure electrification (EU Taxonomy) Revenue from activities related to climate change adaptation (EU Taxonomy) Percentage of high-risk assets having developed an adaptation plan by 2026
Pollution (see E.2.4)	<ul style="list-style-type: none"> Deploy environmental management plans and training initiatives to prevent environmental incidents Carry out actions to prevent noise and light pollution 	<ul style="list-style-type: none"> Implement environmental management plans specific to each business line Reduce noise and vibration around worksites (using acoustic measures, adjusting operating hours, etc.) 	<ul style="list-style-type: none"> Percentage of business activities covered by an environmental management plan (percentage of ISO 14001- and ISO 45001-certified revenue) Number of hours of completed training devoted to the environment Number of environmental accidents
Water (see E.2.5)	<ul style="list-style-type: none"> Optimise water consumption, especially in areas of water stress 	<ul style="list-style-type: none"> Measure water withdrawals and detect leaks Adapt infrastructure to reduce its water requirements (predictive watering systems, flow regulators, etc.) Create closed-loop water recycling systems (water collection and reuse, etc.) Use smart meters and remote leak detection tools Replace tap water with seawater in concrete production Provide and implement water-efficient technologies internally 	<ul style="list-style-type: none"> Volume of water withdrawals (cubic metres)
Biodiversity (see E.2.6)	<ul style="list-style-type: none"> Aim to achieve no net loss of biodiversity Apply the avoid, reduce, compensate (ARC) hierarchy 	<ul style="list-style-type: none"> Improve knowledge (through internal awareness-raising, partnerships, research, etc.) Develop land recycling Reduce pressure on natural habitats at concessions, quarries and worksites Guarantee the traceability of wood purchases Use mapping tools to identify sites close to biodiversity-sensitive areas (ResiLens) Develop alternatives to plant protection products (concessions) Engage in projects to offset impacts (concessions, quarries, etc.) Provide ecological engineering solutions to customers (Equo Vivo®) to restore ecological continuity, rehabilitate land, etc. Provide urban development solutions to customers, such as creating urban cool islands (Revilo® range) 	<ul style="list-style-type: none"> Percentage of land take by VINCI Immobilier Percentage of revenue from land recycling operations Percentage of certified-origin wood (FSC/PEFC) Percentage reduction in the use of plant protection products (concessions) Percentage of sites in biodiversity-sensitive areas Percentage of quarries that have set up a local committee for consultation and monitoring Percentage of quarries that have formed partnerships with local naturalists Number of wildlife crossings and length in kilometres of fenced sections (VINCI Autoroutes) Volume of data on flora and fauna sent by VINCI Construction quarries
Circular economy (see E.2.3)	<ul style="list-style-type: none"> Build using fewer resources Rethink procurement and prefer recycled materials over primary raw materials Reduce waste at the source Recover waste 	<ul style="list-style-type: none"> Use bio-sourced materials Reduce consumption of virgin resources Develop reuse solutions Improve waste sorting and recovery Build concession user awareness of waste management to reduce waste from operations Produce recycled materials Create new waste recovery systems Implement responsible procurement policies in business lines (supplier questionnaires, etc.) 	<ul style="list-style-type: none"> Weight of resources used (concrete, steel, bitumen, wood) Weight and percentage of resources reused/recycled Percentage of low-carbon concrete used Percentage of recycled material produced out of total aggregate production Weight of recovered versus eliminated inert waste, hazardous waste, non-hazardous waste, and soil Number of worksite waste recycling facilities at VINCI Construction

4.3.2 Policies and procedures to prevent and mitigate risks among suppliers

A formal Group procurement policy was published in 2024 that sets out the essential principles to be applied by employees and purchasing partners: suppliers, service providers and subcontractors (see paragraph 3.2.2, "Management of impacts, risks and opportunities", of the sustainability report, page 269). This initiative is described in section 5, "Duty of vigilance in procurement," page 323. Sourcing innovative solutions to protect the environment, fight climate change and bring about the energy transition is an integral part of the Group's responsible procurement strategy. At the end of October 2021, an introductory course on responsible procurement was made available to all employees as an e-learning module to help them absorb the policy's content. At 31 December 2025, more than 8,000 employees had completed it. A more advanced course for Group purchasing roles, initially developed in 2021, was updated in 2024 and continues to be delivered across the Group. More details on the Group's responsible procurement training are provided in paragraph 3.2.2.1, "Human rights and health and safety issues for purchasing and subcontracting", of the sustainability report, page 269.

To ensure an effective responsible procurement approach, the most relevant social and environmental issues were first identified and analysed for each purchasing category. A risk mapping methodology was thus developed and is now in use throughout the Group. As described in paragraph 3.2.2.1, "Human rights and health and safety issues for purchasing and subcontracting", of the sustainability report, page 269, this mapping process helped identify the main social and environmental risk factors for over 100 strategic purchasing categories. Types of purchases found to be associated with a particularly high degree of social and environmental risk and criticality for certain divisions include subcontracting for rebar installation, waste collection and treatment services, and cable supplies.

At the end of 2023, VINCI developed a methodology to rank suppliers according to their risk exposure using a set of criteria that are weighted differently depending on their relevance for each purchasing category. These criteria include the supplier's country of production, the country's environmental risk level, its human rights risk level as assessed using VINCI's Global Human Rights Risks Mapping, findings of ESG assessment questionnaires, any certifications obtained, amounts of spending on purchases, contract terms, the proportion of temporary staff and the use of subcontracting. The methodology was applied throughout 2025 for five priority purchasing categories by VINCI Energies in France and VINCI Construction's Building France, Civil Engineering France, Road France and Networks France divisions. Specific action plans were developed and are being implemented by the relevant business lines and divisions.

Discussions with certain strategic suppliers (for example, for fuel, equipment leasing and concrete) are ongoing, with a view to reducing the Group's Scope 3 greenhouse gas emissions.

4.4 Whistleblowing and reporting channels in the Group

4.4.1 Reporting systems

VINCI has set up a dedicated online solution enabling whistleblowers to report serious damage to the environment. The system is managed by the Ethics and Vigilance Department. At the same time, the Environment Department monitors major environmental incidents as part of the Group's annual reporting. A major incident is defined as one that requires the intervention of an external specialist and whose consequences stretch beyond the boundaries of the entity's sites.

At the local level, the Group's subsidiaries, divisions and business lines have their own procedures to notify management if an environmental incident occurs so as to promptly implement corrective actions. For example, the environmental managers of construction companies must make a detailed report of any environmental incident. The report is then shared with the top management of the relevant company.

VINCI companies dialogue with stakeholders and consult more widely with local residents, maintaining regular communications via a diverse range of channels. Details on how the Group consults with local residents are provided in paragraph 2.4.2.2, "Actions to prevent environmental pollution and incidents", of the sustainability report, page 234.

4.4.2 Environmental incidents in 2025 and remediation measures taken

A major incident is defined as a pollution incident for which the entity was liable during the year, having required the intervention of an external specialist (environmental remediation company, firefighters, etc.) where the consequences stretch beyond the boundaries of the entity's sites, or caused unforeseen harm to protected species and their habitats (deterioration or destruction) not covered by an authorisation from the environmental authorities. In 2025, 15 environmental incidents involving a VINCI subsidiary or one of its subcontractors were identified. These mainly included cases of pollution requiring the intervention of an external specialist where the consequences extended beyond the boundaries of the originating entity or worksite, as well as cases of destruction of a protected species' habitat or degradation of wetlands outside the area covered by an authorisation. For example, while an asphalt plant was being cleaned, a bitumen remover solution of which large quantities were used overflowed from an oil separator, spilling into a ditch connecting to a waterway. The pollution was quickly brought under control and the site remediated. Improvements were also made to the site – a cleaning and refuelling station – to prevent similar incidents from reoccurring.

4.5 Monitoring measures put in place and their effectiveness

VINCI's Environment Department, together with the Audit and Internal Control, Ethics and Vigilance, Social Responsibility, and Procurement departments, supervises the work undertaken to monitor these environmental risk management measures and assess their effectiveness. This follow-up is performed on a continuous basis, through the coordination of internal committees focusing on each of the Group's material environmental issues (the Environment Committee, the Biodiversity Task Force, and the Circular Economy Task Force). Monitoring and assessment are also carried out by the Group's network of environment officers. Among other tasks, these officers respond to the annual environmental reporting questionnaire, which contains about 60 quantitative indicators based on Global Reporting Initiative standards (a common set of indicators to assess companies' sustainable development policies), the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD, see the cross-reference table, page 453), the Taskforce on Nature-related Financial Disclosures (TNFD, see the cross-reference table, page 454), and the Sustainability Accounting Standards Board framework (SASB, see the cross-reference table, page 455). The reporting process is an excellent resource for managing and following up on action taken to reduce the environmental risks relating to VINCI's activities. It also incorporates data on the subcontractors of VINCI companies.

In addition, the Audit Department conducts an annual self-assessment of internal control relating to the following areas: the internal control environment, financial and accounting information, the environment, human rights, compliance and IT security (see paragraph 2.4, "Internal control", of chapter D, "Risk factors and management procedures", pages 182 to 184). The 2025 questionnaire included specific questions on the implementation of the CSRD.

4.6 Report on implementation in 2025

Environmental performance monitoring is described in detail in section 2, “Environmental performance”, of the Group’s sustainability report, pages 199 to 245). Only a few indicators are presented below, as examples of how implementation of the duty of vigilance plan is monitored.

Indicator	2030 target	Risks	2025 result	2024 result
Scope 1 and Scope 2 GHG emissions reduction targets	40% reduction	Climate (<i>all identified risks</i>)	20% reduction remaining	25% reduction remaining
Production of recycled aggregates at VINCI Construction quarries and recycling facilities (<i>in millions of tonnes</i>)	20	Circular economy (<i>depletion of natural resources</i>)	16	16
Change in net land take at VINCI Immobilier	No net land take	Biodiversity (<i>soil sealing</i>)	16% increase	15% increase
Percentage of VINCI companies with an environmental risk assessment system in place covering more than 70% of their revenue (<i>according to self-assessment surveys conducted by the Audit Department</i>)		Environment (<i>all risks</i>)	85%	78%
Percentage of ISO 14001-certified revenue		Environment (<i>all risks</i>)	69%	67%
Number of hours of training devoted to the environment		Environment (<i>all risks</i>)	111,770	111,525

Monitoring of the duty of vigilance plan with regard to suppliers and subcontractors is described below in section 5, “Duty of vigilance in procurement”.

5. Duty of vigilance in procurement

• Mapping environmental and social risks by purchasing category

To enable a tailored responsible procurement approach, social and environmental risks are mapped to identify and analyse the most relevant issues for every main purchasing category. In each business line, the mapping is carried out at the most appropriate level, as determined by the purchasing organisation and governance in place. This ensures that the risk map will be an effective decision-making tool and support the implementation of concrete and relevant measures.

To date, more than 100 purchasing categories have been mapped across the Group, covering the main purchasing categories of VINCI’s three core businesses: Construction, Concessions and Energy Solutions. All types of purchases are represented: supplies (such as construction materials, lighting equipment, cables, site machinery and power transmission equipment), subcontracting (structural work, building envelope, technical trades, etc.), services (waste collection and processing, cleaning, security, etc.) and temporary employment agencies. Each category was scrutinised to assess its exposure to 18 social and environmental risks, covering:

- negative impacts on human rights: illegal work, forced labour, child labour and violations of young workers’ rights, inappropriate pay or working hours, social dialogue obstacles and discrimination, negative impacts on workplace health and safety, degraded living conditions and violations of the rights of local communities;
- negative impacts on the environment : contribution to climate change, destruction of natural environments, soil erosion, damage to and destruction of species (biodiversity loss), deforestation, water consumption and water stress, depletion of natural resources (other than water), risks relating to the production, processing and disposal of waste, water pollution, soil pollution, air pollution and other local pollution (noise, light, visual, etc.).

About ten business lines and divisions, in France and around the world, have mapped their purchasing-related social and environmental risks using the developed methodology, contributing to a Group-wide risk map providing an overall view of the purchasing categories to be addressed as a priority. Those with the highest risk exposure include temporary workers, transport services with drivers, subcontracting, steel, concrete, aggregates, sand and clay. Each of these priority categories is covered by specific risk management procedures in line with the salient issues identified. The scope and features of the action plans are defined and adapted in line with the level of risk identified during the mapping process.

Purchasing-related risk mapping continues to be carried out at all levels of the Group, in France and around the world. For a more comprehensive view of the responsible procurement approach, see paragraph 3.2, “Human rights and health and safety in the value chain (ESRS S2)”, of the sustainability report, page 269.

• Risk management tools

To manage the risks identified during the mapping process, several tools have been implemented by the Group and by business lines:

- an ESG assessment questionnaire for suppliers, subcontractors and service providers, which was updated in 2025 and is being deployed in all businesses;
- the Responsible Procurement Committee, whose members include the Group’s ESG and Procurement departments and the procurement departments of business lines, which meets each quarter to coordinate the approach;
- about ten indicators developed to monitor the risk management measures implemented and assess their effectiveness, involving a detailed Group reporting protocol developed with the input of all businesses;
- a specific procedure for Group framework agreements requiring supplier ESG assessments, the integration of ESG clauses in contracts and the communication of information on the Group’s whistleblowing system.

These tools are described in more detail in paragraph 3.2, “Human rights and health and safety in the value chain (ESRS S2)”, of the sustainability report, page 269. Other initiatives related to responsible procurement, which specifically address environmental, health and safety and human rights issues, are described in the corresponding sections of the duty of vigilance plan.

6. The Group's whistleblowing system

The Ethics and Vigilance Department supports the implementation of the Group's compliance programmes, in addition to procedures for raising concerns in specific areas of risk. It reports to the Group's Executive Management and is responsible for VINCI's whistleblowing system (paragraph 4.2.3, "Identification and detection of risks", of the sustainability report, page 284).

- **A platform available to all stakeholders**

VINCI has set up a whistleblowing platform called VINCI Integrity, available in multiple languages, which can be used by any concerned individual – in particular a Group employee, a worker in the value chain or anyone impacted by the Group's projects – to safely report any behaviour or situation that appears to breach VINCI's Code of Ethics and Conduct, its Anti-corruption Code of Conduct or rules applicable to human rights and fundamental freedoms, people's health and safety, or environmental concerns. More broadly, the platform can be used to report any suspected crime or infringement of national or international law, as well as any threat or harm to the public interest.

- **A system with multiple reporting channels**

Several complementary channels are available for receiving reports.

Whatever the means used, all communications are kept strictly confidential. Employees can choose to go through their direct or dotted-line supervisor, the designated officer in their entity, or a local platform for reporting concerns. Employees can also contact the Chief Ethics and Vigilance Officer at Group level directly or use VINCI Integrity, the Group's secure whistleblowing platform.

- **Protection of whistleblowers**

The Group pledges to protect whistleblowers and facilitators from any form of retaliation, including threats and attempts of retaliation, and to provide the persons concerned with the protection measures specified for France in Law 2016-1691 of 9 December 2016 and in Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law. These whistleblower protection measures are included in the FAQ on the VINCI Integrity platform.



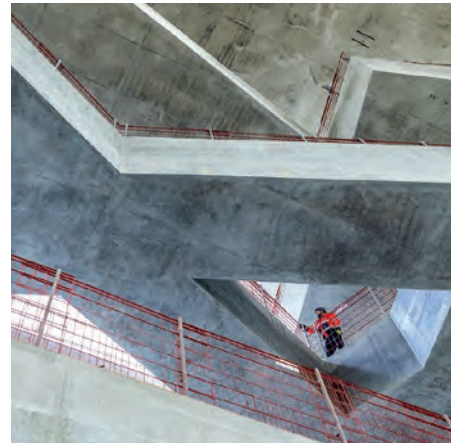
This universal registration document was filed on 27 February 2026 with the Autorité des Marchés Financiers (AMF, the French securities regulator), as competent authority under Regulation (EU) 2017/1129, without prior approval pursuant to Article 9 of the said regulation.

The universal registration document may be used for the purposes of an offer to the public of securities or the admission of securities to trading on a regulated market if accompanied by a prospectus and a summary of all amendments, if any, made to the universal registration document. The set of documents thus formed is approved by the AMF in accordance with Regulation (EU) 2017/1129.

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