



## **Country Supplement**

### **AUSTRIA**

You have been granted Free Shares and invited by Renault S.A. to invest in Renault shares under preferable conditions (30% Discount on acquired shares and Matching Shares) in the context of the offering reserved for employees of the Renault Group, "Renaulution Share Plan 2024" (the "**Offer**").

You will find below local offering information and a summary of the principal tax and social security implications applying to your investment if you participate to the Offer.

*This document is provided to you in addition to the documents relating to the Offer and in particular, the Information Brochure and the Terms and Conditions of the Offer. For additional details, please also refer to the Regulations of the group savings plan of the Renault Group, of the DIAC Group or of the Renault Retail Group (Plan d'Epargne Groupe or "**PEG**"). All documents are made available to you on the Offer website [www.renaultionshareplan.renaultgroup.com](http://www.renaultionshareplan.renaultgroup.com).*

*Renault shares are listed on Euronext Paris. The value of your investment will depend on the value of Renault S.A. shares and therefore implies a risk.*

*Neither your employer nor Renault can give you investment advice nor any guarantee as to the future price of the Renault shares.*

*If you do not understand the contents of the documents made available to you in the context of the Offer, the nature of the investment, or the comparative risks and benefits associated with the Offer, you should contact an authorised financial advisor.*

## LOCAL OFFER INFORMATION

### LABOR LAW DISCLAIMER

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The Offer is made on the initiative of Renault S.A., not by your local employer, and does not form part of your terms of employment. Your participation in the Offer is completely voluntary and does not give rise to a contractual entitlement to continued employment. The Offer does (even in case of multiple granting) not constitute a right to participate in similar transactions and there is no legal obligation for Renault S.A. to launch new offerings in subsequent years.

Any gains or benefits that you may receive or be eligible for under the Offer shall not constitute salary for the purposes of any retirement or other benefit plans nor for the purposes of calculating any severance or similar payment that may be due to you.

### DATA PROTECTION

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The personal data collected for the implementation of the Offer are subject to the provisions of the French law n° 78-17 dated 6 January 1978 as modified relating to Data Processing, Data Files and Individuals Liberties and of the EU Regulation (2016/679) of the European Parliament and of the Council of 27 April 2016, on the protection of natural persons with regards to the processing of personal data and on the free movement of such data.

You are informed of the computer processing of data to be done of the information contained in the participation form by:

- Renault S.A., 122-122 bis avenue du Général Leclerc – 92100, Boulogne-Billancourt – France, as data controller of the Offer;
- BNP Paribas Epargne & Retraite Entreprises, 1, Boulevard des Italiens – 75009 Paris, as data controller for the collection and centralization of subscription requests and in its quality of account holder of the assets acquired within the framework of the PEG; and
- Uptevia, La Défense - Cœur Défense - Tour A, 90-110 Esplanade du Général De Gaulle – 92400 Courbevoie, as data controller for the payment of dividends to my bank account used for my acquisition of shares via direct bank debit, as the case may be.

The legal basis for the processing is Renault's legitimate interest to offer group employees the opportunity to participate in the Offer and receive Free Shares, as well as the execution of the acquisition contract for the Offer, to which you are a party and operations resulting therefrom. All the personal data required within the framework of your participation in the Offer are mandatory and necessary to your participation in the Offer or to waive your Free Shares. If you do not provide some of this information, your request will not be taken into account.

This information will be used to process your request of participation, to satisfy any applicable legal requirements, especially regulatory and tax requirements, linked to the Offer implementation and to manage your assets until the sale of your shares. Your personal data may notably be processed by Renault S.A., and as the case may be, by your employer, BNP Paribas Epargne & Retraite Entreprises, BNP Paribas Asset Management France, Uptevia or any services provider mandated by Renault S.A.

Your personal data will be retained for the purposes of the above-mentioned processing for the time necessary for the Offer implementation and for the management of the PEG, at least until the sale of your shares, and subsequently for archiving purposes until the expiry of the limitation period of any possible dispute.

You have a right to access, modify and rectify, or erase (after sale of your shares within the PEG and subject to legal archiving requirements), and a right to restrict and to object to the processing, a right to the portability of your data, or to define guidelines relating to the conservation, erasure and communication of your personal data after your death by contacting: Renault S.A., 122-122 bis avenue du Général Leclerc – 92100, Boulogne-Billancourt - France, or BNP Paribas Epargne & Retraite Entreprises, 8 rue du Port, 92728 Nanterre Cedex-France.

In addition, each Personal Data Protection Officer can be contacted at the following email addresses:

- For Renault S.A.: [dpo@renault.com](mailto:dpo@renault.com);
- For BNP Paribas Epargne & Retraite Entreprises: [ere.dataprotection@bnpparibas.com](mailto:ere.dataprotection@bnpparibas.com); and/or
- For Uptevia: [dpo@uptevia.com](mailto:dpo@uptevia.com).

You have the right to lodge a complaint with the French data protection authority, by mail to the CNIL – 3, Place de Fontenoy, 75007 Paris, France or by e-mail on the website [www.cnil.fr](http://www.cnil.fr), or to the relevant data protection authority in your jurisdiction. You declare that you keep a copy of this form for your personal records.

## TAX ASPECTS

*This summary sets forth general principles that are expected to apply to employees who participate to the Offer and are and remain during the whole period of their investment resident of Austria for the purposes of the tax laws and applicable double tax treaties of Austria.*

*This summary is given for informational purposes only and should not be relied upon as being either complete or conclusive. The tax treatment that applies to you may differ from the regime described below depending on your personal situation, and in particular in the case of international mobility. You are encouraged to consult your own tax advisor for definitive advice.*

*The tax consequences described below are based on tax laws and practices as applicable in June 2024. Tax laws and practices may change over time.*

### Taxation in France

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According to French domestic law, you will not be subject to taxation in France at the time you acquire or dispose of your Renault S.A. shares. However, any dividends that may be paid on your Renault shares will be subject to taxation in France. Please refer to the "Dividend taxation" section below.

### Taxation in Austria

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#### **Will I be required to pay any tax and/or social charges at the time of inception to the Offer?**

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##### → **With respect to my Free Shares?**

Yes, Free Shares will be taxable upon delivery, for their whole market value.

The applicable tax rate will be your individual tax rate, i.e., standard progressive rates with currently up to 50% for annual income above €99,266 and 55% in the highest tax bracket, for annual income exceeding €1 million.

Tax will be withheld your employer from your wage.

Social security contributions are also applicable, at rates of approx. 39% of the assessment base. Of this amount one portion, corresponding to approximately 18% of the assessment base, will be withheld by your employer from your salary, the remainder, equal to around 21% of the assessment base, will be paid by your employer to the social security insurance on top of your salary.

For 2024, there is a maximum assessment base for social security contributions of €6,060 per month and €12,120 per year for special bonuses and other annual benefits. Income beyond this amount does not trigger social charges.

However, a **tax exemption for a benefit of €3,000 annually is available** provided, among others, that your Free Shares are held for a full five-year period, which is calculated starting January 1 of the year following the year the shares are issued. For your Free Shares delivered in 2024, the full five-year period would expire at the **end of December 31, 2029**.

Please also see the *Reporting requirements* section below to benefit from the tax exemption.

→ **With respect to my acquired shares with a 30% Discount?**

The Discount, considered for tax purposes as the difference, if any, between the subscription price and the market price of the Renault shares on the date of transfer of shares to you, will be subject to taxation and social security charges in the same manner described above for Free Shares.

Similarly, **the Discount benefits from the €3,000 tax exemption, under the same conditions.**

→ **With respect to my Matching Shares?**

Yes, Matching Shares will be taxable upon delivery, for their whole market value, in the same manner described above for Free Shares.

Similarly, **Free Shares benefit from the €3,000 tax exemption, under the same conditions.**

→ **With respect to the payment facility granted by my employer?**

Your employer offers you the possibility to pay for the Acquisition Price through a salary advance, to be repaid through subsequent payroll deductions.

The salary advance is subject to taxation and social charges at the time you receive the advance payment. Applicable taxes and social charges will be withheld by the employer.



**If dividends are distributed by Renault S.A. during the investment period, will I be required to pay tax and/or social charges on such dividends?**

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**In France**, dividends distributed by Renault S.A., if any, are subject to a withholding tax in France at a rate of 12.80%.

**In Austria**, dividends are subject to taxation at a special rate of 27.5%. French withholding tax can be credited towards Austrian tax (credit capped at 15%).

No employee or employer social charges apply regarding income from capital investments.

Applicable taxes will not be withheld by your employer, but you must declare such income in your personal annual income tax return (in absence of an Austrian paying agent or custodian of your shares).



### Will the shares I hold be considered for the purposes of a wealth tax?

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No. In Austria, no wealth tax is levied.



### Will I be required to pay any tax and/or social charges at the time of sale of my shares, at the end of the lock-up period or in case of an authorized case of early release?

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The sale of your Renault shares will constitute a taxable event.

Any capital gains (calculated as the difference between the sales proceeds and the market price of the shares upon acquisition) resulting from the settlement will trigger Austrian taxation at a special rate of 27.5%.

You will have to declare capital gains in your annual tax return (in absence of an Austrian paying agent or custodian of your shares).

No social charges would apply.



### Do I have any reporting obligations with respect to the acquisition, holding and sale of my shares or to the payment of dividends, if any?

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No reporting obligations arise for the taxable amounts corresponding to the Discount, Free Shares and Matching Shares, reporting by your employer is sufficient.

If you are obliged to file an income tax return for other reasons (e.g. receipt of dividends, capital gains, see below), such employment income will be automatically considered in your annual income tax assessment.

You will have to declare dividends and capital gains in your annual tax return.

Finally, to meet the requirements for the preferential tax treatment (tax free amount of € 3,000 above-mentioned) **you will need to provide your employer with an annual confirmation by 31 March of each year that corresponding shares have not been sold.**