

Country Supplement

BRAZIL

You have been granted Free Shares and invited by Renault S.A. to invest in Renault shares, through the subscription of units of the FCPE "Renaulution International Relais 2025" under preferable conditions (30% Discount on acquired shares and Matching Shares) in the context of the private offering reserved for employees of the Renault Group, "Renaulution Share Plan 2025" (the "Offer").

Shortly after the completion of the Offer, the FCPE "Renaulution International Relais 2025" will merge in the sub-fund "Share Original" of the FCPE "Renault International", subject to the approval of the French Securities Authority (*l'Autorité des Marchés Financiers* or the "AMF") and to the decision of the Supervisory Board of the FCPE "Renaulution International Relais 2025".

You will find below local offering information and a summary of the principal tax, foreign exchange 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, the Key Information Documents (the "KID") of the FCPE "Renaulution International Relais 2025" and of the sub-fund "Share Original" of the FCPE "Renault International", 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") and to the Regulations of the FCPE "Renaulution International Relais 2025" and of the FCPE "Renault International". All documents are made available to you on the Offer website www.renaulutionshareplan.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. Your investment can also be affected (positively or negatively) by fluctuations in the currency exchange rate between the euro and your local currency.

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

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

SECURITIES LAW NOTICE

The Offer is a private offer of shares limited to eligible employees of Renault's subsidiaries in Brazil and, as such, is not registered and will not be registered with the Brazilian Securities and Exchange Commission (Comissão de Valores Mobiliários - CVM). Renault's shares cannot be offered or sold in Brazil, except in circumstances that do not characterize a public offer or unauthorized distribution of securities in Brazil.

Eligible employees should consult their own counsel and advisors and/or make their own assessment of the legal and tax impacts and the risks of participating in the Offer.

LABOR LAW DISCLAIMER

The Offer is made on the initiative of Renault S.A., not by your local employer, and there is no link with your employment agreement. Your participation in the Offer is completely voluntary and does not give rise to a contractual entitlement to continued employment. The Offer does not constitute a right to participate in similar transactions and there is no obligation for Renault S.A. to launch new offerings in subsequent years.

Any gains or amounts that you may receive or be eligible for under the Offer will be subject to the following labour treatment.

Acquired shares: will not constitute salary for the purposes of any retirement or other benefit plans nor for the purposes of calculating any severance, payroll labour impacts and charges or similar payment that may be due to you related to your employment relationship with your local employer.

DATA PROTECTION

The personal data collected for the implementation of the Offer are subject to the provisions of the Brazilian Data Protection Act (Law No. 13,709/2018 or “LGPD”), of the French law No. 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 (each of these normative acts, individually “data protection law”)

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 FCPE units subscribed for within the framework of the PEG.

The legal basis for the data 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.

The information collected 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 redemption of your FCPE units. 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 or any services provider mandated by Renault S.A., in particular for the election of the members of the FCPE's supervisory board representing employee unitholders.

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 redemption of your FCPE units, and subsequently for archiving purposes until the expiry of the limitation period of any possible dispute.

To the extent provided by each of the data protection laws, you have a right to confirm the existence of data processing, access, modify and rectify, or erase (after redemption of your FCPE units within the PEG and subject to legal archiving requirements) your data have your data anonymized, blocked or erased, and a right to restrict and to object to the processing, have information regarding public and private legal entities with which your data have been shared to, withdraw consent at any time and to be informed on the possibility of not providing consent and the consequences of the denial, request a review of decisions made solely on the basis of automated processing of personal data affecting their interests, where applicable, 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; and/or
- For BNP Paribas Epargne & Retraite Entreprises: ere.dataprotection@bnpparibas.com

You have the right to lodge a complaint with the Brazilian Data Protection Authority (ANPD) by presenting a petition on the website https://www.gov.br/anpd/pt-br/canaais_atendimento/cidadao-titular-de-dados and 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, or to the relevant data protection authority in your jurisdiction. You declare that you keep a copy of this form for your personal records.

FOREIGN EXCHANGE CONTROL REQUIREMENTS

The outflow from Brazil to abroad to pay in the subscription of the FCPE units, as well as any inflow of proceeds from abroad to Brazil (e.g., dividend payments from the FCPE units), require the closing of a foreign exchange transaction with a Brazilian entity authorized by the Central Bank of Brazil to operate in the foreign exchange market.

By participating in the Offer, you hereby irrevocably and irreversibly appoint your employer as your attorney-in-fact to, on your behalf, act solely and independently, with broad and general powers to directly provide for the closing of any of such foreign exchange transactions, according to the Brazilian foreign exchange rules and regulations.

You hereby also authorize your employer and its legal representatives to obtain your debt clearance certificate before the Federal Income Office to the extent necessary to closing any foreign exchange transactions. In addition, you acknowledge that in case your debt clearance certificate is positive, you may not be able to participate in this Offer.

You will remain responsible for providing any other documents and/or information required by the Brazilian entity authorized to operate in the foreign exchange market for purposes of closing the foreign exchange transactions related to the Offer.

REPORTING REQUIREMENTS

If you hold assets or amounts outside Brazil (including the FCPE units individually and/or together with other assets or amounts) in an amount equal to or greater than (i) US\$ 1,000,000.00 (or its equivalent in other currencies), as verified on 31 December of any given calendar year, you must annually transmit the Report on Brazilian Capital held Abroad to the Central Bank of Brazil (“DCBE”) in accordance with the dates and procedures described from time to time by the Central Bank of Brazil; and/or (ii) US\$100,000,000.00 (or its equivalent in other currencies), as verified on 31 March, 30 June and/or 30 September of any given calendar year, you must file one or more quarterly DCBEs (as applicable) in accordance with the dates and procedures issued from time to time by the Central Bank of Brazil, in addition to filing any applicable annual DCBE as described in item “i” above.

For tax reporting, please see "*Tax Aspects*" below.

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 Brazil for the purposes of the tax laws of Brazil.

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 March 2025. Tax laws and practices may change over time.

TAXATION IN FRANCE

According to French domestic law, you will not be subject to taxation in France at the time you subscribe or dispose of your FCPE units. Considering that your shares will be held in the FCPE, no taxes will be applied in France on dividends, if any, are paid with respect to Renault S.A. shares.

TAXATION IN BRAZIL



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

→ **With respect to my Free Shares?**

Yes, the delivery of the Free Shares should be considered as part of your compensation, also subject to income tax (up to 27.5%) and to employee social security contributions (progressive rates varying from 7.50% to 14% for employees and a fixed rate of 11% for non-employees), provided the monthly caps are not reached in relation to other compensation amounts ((R\$ 951.62 for employees and R\$ 897.31 for non-employees in 2025).

Taxation would be levied on the market value of Free Shares upon delivery.

Your employer will withhold applicable taxes and social security contributions.

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

There are arguments to support that the acquisition of shares at a discounted price should not be subject to taxation at the time of inception to the Offer.

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

Yes, your Matching Shares will be subject to the same tax and social security treatment as described above for Free Shares. The taxable amount would be the value of Matching Shares on the date of delivery.

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, according to applicable legislation.

Income tax and social security contributions generally levied on the payment of your salary would be due upon such advances of salary if not paid within the same month. No tax on financial transactions ("IOF/Credit") should be levied in such transaction.



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

During the five-year lock-up period, you will not be required to pay any taxes, since you will not directly receive the dividends, as these will be reinvested at the FCPE level, and you cannot dispose of the additional units issued by the FCPE as the result of the dividends reinvestment.



Will I be required to pay any tax and/or social security contributions when I ask the redemption of my FCPE units for cash at the end of the lock-up period or in case of an authorized case of early release?

Assuming that the participant is not a controlling shareholder of the FCPE, proceeds from redemption of the FCPE units will be taxable as financial income, if any.

The income from the redemption of FCPE units will be taxable as financial income, corresponding to the positive difference between (i) the redemption income and (ii) the acquisition cost of FCPE units, comprising any amounts subject to taxation of the Offer (i.e., the fair market value of Free Shares and Matching Shares upon delivery).

Financial income is taxed at a 15% rate. You must pay the Income Tax in connection with the gains by reporting on a specific section in the Annual Income Tax Return.

Your employer will not withhold taxes when the shares are sold. You are responsible for reporting the gain and paying the taxes due on the disposal of the shares.

Separately, please note **that a recent Tax Ruling issued by Brazilian Tax Authorities formalized their binding interpretation that the exemption for capital gains up to R\$ 35,000 per month is not applicable on foreign investments. Any capital gains from sale of shares in foreign entities must now be reported and taxed according to Tax Authorities as income from financial investments abroad.**

In addition, the inflow of proceeds to Brazil received abroad as result of the redemption of your FCPE units requires the closing of a foreign exchange transaction with a Brazilian entity authorized by the Central Bank of Brazil to operate in the foreign exchange market and, as such, will be subject to Tax on Foreign Exchange Transactions ("IOF/Exchange") at a rate of 0.38%. The IOF/Exchange must be withheld by the Brazilian entity in charge of the relevant foreign exchange transaction.

No social security contributions or other withholding obligations 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?

→ **Subscription and ownership of FCPE units representing Renault shares:**

If a Brazilian tax resident acquires goods or rights abroad, such as FCPE units, the acquisition price and the type of goods or rights must be informed to Receita Federal do Brasil. This information is presented in your annual income tax return ("**Annual Tax Return**"), in the proper space assigned for "Declaration of Goods and Rights" (Bens e Direitos), which must be filed every year.

So, the ownership of FCPE units representing shares of Renault held by the FCPE on your behalf must also be informed in the "Bens e Direitos" section of the employee's Annual Tax Return and should also be informed in the "situation on 12.31.2[]" (previous year) of such goods or rights, that shall be "R\$ 0,00" if there was no acquisition of units in the previous year.

In addition, the location of the relevant assets (i.e., France), the price, in euros, of each unit of the FCPE acquired and the number of FCPE units acquired must be informed in the subsection "Discriminação" of the section "Bens e Direitos" of your Annual Tax Return.

It is important to point out that the goods and rights acquired in foreign currency must be converted first into United States dollars, according to the exchange rate fixed by the

country of origin of the assets, on the date of acquisition, and then, converted into Reais, using the exchange rate fixed by Central Bank of Brazil on the acquisition date.

For foreign exchange reporting, please see "*Foreign Exchange Control Requirements*" above.

→ **Redemption of FCPE units representing Renault shares:**

Financial income must be reported in a new section that will be added to the Annual Income Tax Return to be filed in 2026 and subsequent years.

For foreign exchange reporting, please see "*Foreign Exchange Control Requirements*" above.