



Country Supplement SWITZERLAND

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 2024" 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").

Shortly after the completion of the Offer, the FCPE "Renaulution International Relais 2024" 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 2024".

You will find below local offering information and a summary of the principal tax and social 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 2024" 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 2024" and of the FCPE "Renault International". All documents are made available to you on the Offer website www.renaultutionshareplan.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 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 FCPE "Renaulution International Relais 2024" and the sub-fund "Share Original" of the FCPE "Renault International" are an employee benefit plan and are exclusively offered to employees of the companies of Renault S.A. The offering has not been approved by the Swiss Financial Market Supervisory Authority (FINMA) as a foreign collective investment scheme pursuant to Article 120(5) of the Swiss Federal Act on Collective Investment Schemes of January 1, 2020 (CISA). The units in the FCPE "Renaulution International Relais 2024" and of the sub-fund "Share Original" of the FCPE "Renault International" may only be offered and this Country Supplement may only be distributed in or from Switzerland as part of such employee benefit plan.

LABOR LAW DISCLAIMER

Participation in the Offer is separate from your employment contract and does not affect it in any way. Furthermore, participation in the Offer does not entitle you to future benefits or payments of a similar nature or value, and does not entitle you to any compensation in the event that you lose your rights under the offering as a result of the termination of your employment.

DATA PROTECTION

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 FCPE units subscribed for within the framework of the PEG.

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 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.

You have a right to access, modify and rectify, or erase (after redemption of your FCPE units 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; and/or
- For BNP Paribas Epargne & Retraite Entreprises: ere.dataprotection@bnpparibas.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, or to the relevant data protection authority in your jurisdiction. You declare that you keep a copy of this form for your personal records.

Please note that your employer might be obliged to report your participation in this Offer as well as any taxable income arising thereof to the competent cantonal tax administration.

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 Switzerland for the purposes of the tax laws of Switzerland.

This summary is given for informational purposes only and should not be relied upon as being either complete or conclusive. The participating Swiss companies may obtain a tax ruling from the competent cantonal tax authorities in order to confirm the tax aspects outlined hereinafter. 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.

Please note that your employer might be obliged to report your participation in this Offer as well as any taxable income arising thereof to the competent cantonal tax administration.

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, that are paid with respect to Renault S.A. shares.

TAXATION IN SWITZERLAND



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?

The fair market value of Free Shares (i.e., the closing price of shares on the first day of the acquisition period) does basically qualify as taxable income from employment and is, furthermore, subject to social security contributions. However, as such Free Shares are subject to a lock-up period until June 30, 2029, a tax discount of approx. 23.388% is expected to apply.

Your employer will deduct your part of social security contributions and will be further obliged to report the taxable income on your salary statement 2024. You must file the respective documents together with your tax return 2024 with the local tax authorities and pay the corresponding tax.

Note that there will be additional income tax and social security consequences in the event of an early exit (see below).

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

Any share price discount (calculated as the difference between the fair market value of the shares for Swiss tax purposes, i.e., share's market value on the first day of the acquisition period, and the subscription price) qualifies as taxable income from employment, subject to income taxation and social charges. As your shares are subject to a lock-up period until June 30, 2029, you may benefit from a tax discount of approximately 6% for each year of the lock-up period. For a lock-up period of approx. 4.5 years, a tax discount of approx. 23.388% is expected to apply. The remaining difference qualifies as taxable income from employment and will be subject to income taxation and social security contributions.

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

The fair market value of Matching Shares will be taxable as income from employment and be subject to social security contributions under the same terms and conditions as described for Free Shares.

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

Your employer offers you the possibility to pay for the acquisition price through a interest-free loan to be repaid through subsequent payroll deductions.

This payment facility may be qualified by the tax authorities as taxable cash benefit from the employer in form of an interest free loan.

However, as interest is generally tax deductible in Switzerland, this would not have any negative tax consequences for you. However, this cash benefit would also be subject to social security charges.



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 charges on such dividends?

Despite reinvestment in the FCPE, dividends are taxable in the year in which such dividends are reinvested. Each year you will receive a detailed statement from the FCPE showing your share of the dividend received by the FCPE. You are obliged to declare such income in your personal tax return and to pay the respective income tax thereon.

The applicable tax rate is progressive and depends on your total taxable income.

No social security contributions apply.

**Shall my FCPE units be considered for the purposes of a wealth tax?**

Yes, the fair market value of FCPE units you hold will be taken into account for the payment of the annual cantonal and communal net wealth tax at rates of maximum 0.1% to 1.03% if your overall taxable net wealth exceeds a certain threshold.

A discount of 6% for each year of the lock-up period is applied on the market value of the shares at 31 December. Depending on the canton of residence, you may benefit for net wealth tax purposes from a flat rate or pro rata tax discount on the fair market value of your investment during the lock-up period.

**Will I be required to pay any tax and/or social charges 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?**

No tax consequences arise if you redeem your FCPE units for cash at or after the end of the lock-up period, i.e., on June 30, 2029. Any capital gains on the sale of the shares (which you receive as part of the redemption) are tax-free if the shares are held as private assets. No social security contributions are payable. Any capital losses are not tax deductible.

However, if you redeem your units before that date due to an authorized early exit event, income tax as well as social security contributions will arise in the year of the early exit.

**Do I have any reporting obligations with respect to the subscription, holding and redemption of my FCPE units or to the payment of dividends, if any?**

Your employer is obliged to report your participation in the Offer and any taxable income arising therefrom in an addendum to the salary statement 2024. Both the salary statement and the addendum must be filed with your tax return 2024. During the whole investment period (2024-2029) you will have to declare the number and tax value of your shares in the securities statement of your annual tax return.

In addition, you must report all dividends as income in your tax return in the year in which such dividends are distributed or reinvested. You should receive in this regard an itemized annual dividend distribution statement from your employer specifying the amount of dividends paid out by Renault and reinvested in the FCPE.

If you apply for an early exit, such early exit will result in taxable income and social security consequences, which will be reported in your salary statement of the year of early exit and in an addendum to the salary statement. You will then be obliged to file both, the salary statement as well as the addendum together with your personal tax return of that year.