



## Country Supplement

# COLOMBIA

You have been granted Free Units and invited by Renault S.A. to invest in Renault units of the FCPE "Renaulution International Relais 2024" under preferable conditions (30% Discount and Matching Units) 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 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 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'Épargne 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.renaulutionshareplan.renaultgroup.com](http://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.*

*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**

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### **FOREIGN EXCHANGE CONTROL REQUIREMENTS**

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By participating in the Offer, you hereby appoint your employer as agent to file the exchange return related to your investment and the redemption of the same with a commercial bank, make the transfer of your investment abroad, and fulfill all the requirements needed to make the transfer of your investment abroad and the transfer of the redemption of your investment.

### **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 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 benefits that you may receive or be eligible for under the Offer, including but not limited to free shares, matching contribution, interest-free loans, price discount, dividends or similar do not form part of your salary and shall not be considered for the purposes of any retirement or other benefit plans nor for the purposes of calculating any severance or similar payment or labor right 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 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 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](mailto:dpo@renault.com); and/or
- For BNP Paribas Epargne & Retraite Entreprises: [ere.dataprotection@bnpparibas.com](mailto: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](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.

Considering the requirements of local regulation, it is necessary to obtain your prior and written consent for the collection and use of personal data in connection with the Offer. By participating to the Offer, you hereby grant such consent.

## TAX ASPECTS

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*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 Colombia for the purposes of the tax laws of Colombia.*

*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 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 COLOMBIA

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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 Units?**

Yes, Free Units will be subject to income tax, at progressive rates up to 39%.

The taxable amount is the market value of Free Units at the moment of their delivery.

As this benefit should not be considered as part of your salary, no social security contributions will apply except in case that the non-salaried benefits received by you on the specific month exceed 40% of your total monthly compensation (for this purpose compensation is equal to salary plus non-salaried benefits) in which case social security contributions will apply over the excess.

You employer will withhold the applicable taxes. If income tax is higher than the income tax withholding to which payment was subject to by your employer, you will also be responsible for paying the applicable tax.

You will have to report this income when filing your income tax return within the following year.

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

Yes, the difference between the fair market value of shares (i.e., the value of the shares on the last day of the acquisition period) and their acquisition price will be subject to the same tax and social security treatment as described above for Free Units.

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

Yes, Matching Shares will be subject to the same tax and social security treatment as described above for Free Units.

The taxable amount is the market value of Matching Units at the moment of their delivery.

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

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

This interest-free loan should have no tax consequence. It should not be considered as salary and therefore, no employee or employer social charges apply.



**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?**

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The dividend amounts received by the FCPE, despite their reinvestment in the FCPE, will be taxable in your income for the year in which such dividends are received by the FCPE, at progressive rates of up to 41,35% (income and dividends tax).

You may be obliged to pay social security contributions on your own with respect to dividends.



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

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Yes. As of January 1, 2023, individuals are subject to wealth tax if on January 1<sup>st</sup> of each year their net equity is equal to or greater than 72,000 UVT (Col\$3,388,680,000). The rates are as follows: if the net equity is equal to or greater than 72,000 UVT and less than 122,000 UVT (Col\$5,741,930,000), the rate is 0.5%, if the net equity is equal to or greater than 122,000 UVT and less than 239,000 UVT (Col\$11,248,535,000), the rate is 1% and if the net equity is equal to or greater than 239,000 UVT, the rate is 1.5%.



**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?**

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Yes, gains, if any, are subject to taxation at progressive rates of up to 39%.

If the units have been held for 2 years or more, the applicable rate will be of 15% (capital gain tax).

**With respect to acquired units**, the gain will be equal to the positive difference between (i) the redemption proceeds and (ii) the market value of shares upon acquisition (i.e., the value of the shares on the last date of the acquisition period) adjusted by inflation.

**With respect to Free Units and Matching Units**, the gain will be equal to the positive difference between (i) the redemption proceeds and (ii) the market value of units upon their delivery adjusted by inflation.

No employer or employee social security contributions apply. Applicable taxes will not be withheld by your employer and must be paid by you individually.



**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?**

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You will have to report the amount of the Discount, Free Shares and Matching Shares on your income tax return in the year following your participation and pay the corresponding tax if income tax is higher than the income tax withholding to which payment was subject to by your employer.

You will have to file an annual return reflecting your assets owned abroad as of 1<sup>st</sup> January of each fiscal year, if the amount of your assets abroad as of 1<sup>st</sup> January of each year is higher than 2,000 UVT (approx. COL\$ 94,130,000 for the year 2024). The deadline will be the same as for the income tax return. There will be no tax to be paid, as it is only an informative return.

You will have to declare and pay income tax on the amounts of dividends reinvested in the FCPE in your income for the year in which such dividends are received by FCPE.

You will also need to report any capital gains derived from the redemption of FCPE units.