

## Country Supplement

### CZECH REPUBLIC

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 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](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. 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**

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This offering is made in reliance on the exemption from publishing a prospectus provided for in Article 1(4)(i) of the EU Prospectus Regulation 2017/1129.

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**

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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:

Free Shares and Matching Shares: will be considered as part of your compensation, being subject to the labour impacts of the payroll, as provided for in the legislation.

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**

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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 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](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.

## 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 the Czech Republic for the purposes of the tax laws of the Czech Republic.*

*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

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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 THE CZECH REPUBLIC

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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?**

Considering the cost for the Free Shares will be re-invoiced to your local employer, the delivery of the Free Shares should be considered as part of your compensation.

Taxation would be levied on the fair market value of Free Shares upon delivery through FCPE units.

The taxable amount is subject to a 15% income tax rate. For high total incomes (sum of annual wages plus matching contribution), a 23% progressive tax rate will apply (applicable on total annual gross income that exceeds 36 times the average wage). In 2025, the 23% progressive tax rate will only apply to total annual income (matching contribution plus regular wages) in excess of CZK 1,676,052.

This amount is also subject to social security and health insurance levies (at 11.6% regarding employee's contribution).

The income tax, social security and health insurance levies will be withheld from your salary, paid and reported by your employer.

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

No. The discount is considered as a fair market compensation for the five-year lock up period. Therefore, no taxable benefit would arise for you in relation to the discount.

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

Yes. Considering the cost for the Matching Shares will be re-invoiced to your local employer, your Matching Shares will be subject to the same tax, social security and health insurance treatment as described above for Free Shares.

The taxable amount is the value of Matching Shares on the date of their delivery through FCPE units.

**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.

Income tax, social security and health insurance contributions generally levied on the payment of your salary would be due upon such advances of salary.

Salary advances are treated for tax purposes as interest-free loans provided by the employer. If the loan provided by your employer does not exceed CZK 300,000, this benefit is tax exempt.

If the loan provided by your employer exceeds CZK 300,000, you will realize a taxable benefit equal to the market interest which would be payable on a loan with the same or similar term from the amount exceeding CZK 300,000. Social security and health insurance contributions also 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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No, as no dividends will be distributed to you from the FCPE (and will be automatically reinvested in accordance with FCPE rules).



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

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In the event of the redemption of the units following the end of the five-year lock-up period, your capital gain on the redemption will be exempt from tax.

In the case of authorized early exit event, if the units have been held for a period of less than three years at redemption, the capital gain (profit calculated as the difference between the income from redemption and the subscription price) is subject to a 15% tax rate (or 23% progressive tax rate applicable on high total incomes), unless any of the following exceptions applies to you:

- If the holding period is three years or less and your total annual income from the redemption or sale of all your securities (not only the units acquired as part of this offer, but all securities during a calendar year) does not exceed the gross income of CZK 100,000 in a single calendar year, the capital gain is exempt from tax.
- If the units have not been held for a period longer than three years, tax exemption will further apply if:
  - i. Your wages are your only source of income, from one employer or from several employers consecutively, and all your other taxable income (aggregate income from dividends, sale of securities and other taxable income, excluding wages) in a single calendar year does not exceed CZK 20,000; or
  - ii. Your total taxable income (aggregate income, sale of securities and other taxable income, including wages) in a single calendar year does not exceed CZK 50,000.

No social security or health insurance levies apply regardless the redemption is subject to tax or tax exempt.



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

You will have no reporting obligations with respect to the subscription.

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

You will have no reporting obligations with respect to the tax-exempt redemption (as only high tax exempt income from the sale of securities, over CZK 5,000,000 per transaction, needs to be notified to the tax authority).

If the redemption is not tax exempt, you will be required to file your personal income tax return by 1 April (in case of the paper form filing) or by 1 May (in case of the electronic filing) of the calendar year following the year in which you received the income from the redemption. This deadline is extended to 1 July in case you empower a tax advisor to prepare and file your tax return.