



## Country Supplement GERMANY

You have been granted Free Shares and have been 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 in 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.renaultshareplan.renaultgroup.com](http://www.renaultshareplan.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

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This document and the Offer made therein are addressed to Renault employees only. This offer constitutes a private investment and is not subject to registration with or approval by a local authority. This document shall serve as employee information document in the meaning of Art. 1 para. 4 lit. i) of the Regulation (EU) 2017/1129 of the European Parliament and of the Council of 14 June 2017 on the prospectus to be published when securities are offered to the public or admitted to trading on a regulated market and repealing Directive 2003/71/EC (the "**Prospectus Regulation**").

### LABOR LAW DISCLAIMER

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The Offer is made by Renault S.A., not by your local employer, and does not form part of your terms of employment with your local employer. Your participation in the Offer is completely voluntary and does not give rise to a contractual entitlement to continued employment. The Offer is made on a voluntary basis, without recognition of a legal obligation and does not give rise to future claims, including should any such Offer be made to you in two or more subsequent years. It namely does not constitute a right to participate in similar transactions or offers and there is no obligation for Renault S.A. or any other entity of the Renault Group to launch new offerings and/or provide similar benefits in subsequent years.

Any gains or benefits that you may receive or be eligible for under the Offer does not constitute salary under your employment by your local employer for labor law purposes, and is, in particular, not be taken into account 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 or granted to you.

### DATA PROTECTION INFORMATION

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In the following, you will find an overview of the collection and processing of your personal data, which is carried out by Renault S.A. (acting as data controller), by BNP Paribas Epargne & Retraite Entreprises (acting as data controller), Uptevia (acting as data controller) and by your local employer (acting as data controller) in connection with this Offer, as well as the rights to which you are entitled under the EU General Data Protection Regulation 2016/679 of 27 April 2016 (General Data Protection Regulation, "**GDPR**") and the German Federal Data Protection Act.

Due to the Offer being made by Renault S.A., the following data will be collected and processed centrally by Renault S.A.:

- First name and last name;
- Email address;

- Postal address;
- Birth date;
- Employee number;
- Amount of investment; and
- Bank account.

The controller for these central data processing activities within the meaning of the GDPR is solely Renault S.A., 122-122 bis avenue du Général Leclerc – 92100, Boulogne-Billancourt – France

BNP Paribas Epargne & Retraite Entreprises as data controller for the collection and centralization of subscription requests, and in its quality of account holder of the assets acquired for within the framework of the PEG, will collect and process the following data:

- First name and last name;
- Email address;
- Postal address;
- Birth date;
- Employee number;
- Amount of investment; and
- Bank account.

The controller for these central data processing activities within the meaning of the GDPR is solely BNP Paribas Epargne & Retraite Entreprises, 1, Boulevard des Italiens – 75009 Paris.

Uptevia, as data controller for the personal data relating to payment of dividends to my bank account used for my acquisition of shares via direct bank debit, as the case may be, will collect and process the following data:

- First name and last name;
- Email address;
- Postal address;
- Birth date;
- Employee number;
- Amount of investment; and
- Bank account.

The controller for these central data processing activities within the meaning of the GDPR is solely Uptevia, La Défense - Cœur Défense - Tour A, 90-110 Esplanade du Général De Gaulle – 92400 Courbevoie.

Individual processing activities in the context of your participation in the Offer are also carried out internally by your local employer:

- First name and last name;
- Email address;
- Postal address;
- Birth date;

- Employee number;
- Amount of investment; and
- Bank account.

The data controller for these local data processing activities within the meaning of the GDPR is solely your own local employer, among the participating companies to the Offer incorporated in Germany listed below:

- Renault Deutschland AG, or
- RRG Deutschland GmbH, or
- RCI Versicherungs-Service GmbH, or
- Sodicom Vertriebs GmbH.

Renault S.A., BNP Paribas Epargne & Retraite Entreprises, Uptevia and your local employer act independently of each other as independent (data) controllers.

Personal data collected will be processed, when applicable, for the purpose of waving your right to the Free Shares, dealing with your share purchase request, handling of the subscription process, enforcing your rights in connection with your participation in the Offer, administering the Offer during the period of your participation, executing any transactions in connection with your investment and managing your assets within the PEG until the sale of your shares.

Furthermore, your personal data will be used 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.

The legal basis for the processing is Renault's legitimate interest pursuant to Art. 6 para. 1 lit. f GDPR 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 pursuant to Art. 6 para. 1 lit. b GDPR, 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. Since there is an immediate substantive relation between the intended data processing and the delivery of Free Shares, and/or the contract for participation in the Offer and, thus, purchase of shares, the processing of your personal data is necessary. If you do not provide some of this information, your request may not be taken into account.

Renault S.A., BNP Paribas Epargne & Retraite Entreprises, Uptevia and your local employer will delete your personal data as soon as they are no longer required for the above-mentioned purposes and no further statutory retention periods apply (*i.e.*, 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 request access to your stored data from the controller (Art. 15 GDPR) at any time. In addition, you have the right to rectification (Art. 16 GDPR) and erasure (Art. 17 GDP, after the sale of your shares within the PEG and subject to legal archiving requirements) of your personal data, as well as the right to restrict the processing of

personal data concerning you (Art. 18 GDPR) and, under certain circumstances, to object to such processing (Art. 21 GDPR). You also have the right to data portability (Art. 20 GDPR). Furthermore, you have a right 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.

You may exercise all of the above rights at any time by contacting the data protection officer ("**DPO**"):

- Of Renault S.A.: dpo@renault.com;
- Of BNP Paribas Epargne & Retraite Entreprises: ere.dataprotection@bnpparibas.com; and/or
- For Uptevia: dpo@upevia.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),

In addition, you have the right to lodge a complaint with a competent supervisory authority, *e.g.*, at your place of residence or place of work.

## **REPORTING REQUIREMENTS IN CONNECTION WITH YOUR INVESTMENT**

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For statistical purposes, any incoming or outgoing transfer of more than EUR 12,500 must be notified electronically to the German Central Bank (*Deutsche Bundesbank*) in accordance with its formal requirements.

Reports must be made by a German resident to Deutsche Bundesbank electronically in accordance with the forms provided as Annexes to the Foreign Trade Regulation or on the website of Deutsche Bundesbank.

Each German payor/payee is responsible for making the respective notification which must be made immediately and at the latest until the 7<sup>th</sup> day (5<sup>th</sup> day for payments related to securities transactions and financial derivatives) of the month following the month of payment.

In the case of uncertainty, you are invited to contact your bank which might carry out the notification in your name and on your behalf.

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 in the Offer and are and remain during the whole period of their investment resident of Germany for the purposes of the tax laws of Germany.*

*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

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 GERMANY



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

→ **With respect to my Free Shares<sup>1</sup>**

Yes, the benefit resulting from the delivery of Free Shares should be treated as income from employment.

This **benefit should be taxable** and subject to social security contributions. Even though German tax law provides for a EUR 2,000 exemption in relation to employee share plans, such exemption should generally not apply to cash payments. However, as you should not receive any actual cash payments in this regard, but rather the Free Shares acquired by your employer, **the EUR 2,000 exemption should be applicable** on the taxable benefit resulting from the Free Shares<sup>2</sup>. Please be aware that the share offering implemented at the beginning of this year means that you are required to verify whether you have already exhausted the full annual lump-sum tax exemption of EUR 2,000. All non-cash benefits are taxable in the event that you have.

<sup>1</sup> The cash amount dedicated to the purchase of up to 7 Renault Shares without any personal contribution (in the following as the "Free Shares").

<sup>2</sup> If you choose to acquire shares (and, therefore, benefit from the 30% Discount and the Matching Shares), the value of Free Shares must be combined with the 30% Discount and the value of the Matching Shares for purposes of the EUR 2,000 exemption.

In principle, any taxable income derived from the granting of shares is subject to the progressive German income tax accruing on the date the shares are delivered. Depending on the level of progression applicable, this may be up to 45%, plus a solidarity surcharge of 5.5% thereon (if any) and church tax of 8% to 9% on the income tax (if applicable, *i.e.* if you are member of a recognised religious denomination and depending on the respective federal state of residence).

Please note that the solidarity surcharge should only be levied if your personal income tax in 2024 exceeds EUR 18,130 (or EUR 36,260 in the case of spouses / registered life partners assessed together).

Additionally, such taxable benefit should be subject to social security contributions to the extent your other income from employment does not exceed the salary-thresholds applicable to social security contributions. These contributions add up to approximately 40% of the assessable income and are borne by you and your employer in almost equal shares.

Social security contributions should only become due to the extent your yearly income from employment does not exceed the applicable salary-thresholds for social security contributions. In 2024, the applicable salary-thresholds are: EUR 62,100 for statutory health insurance and for nursing insurance; EUR 90,600 for retirement benefits insurance and unemployment insurance in the former West Germany only; EUR 89,400 for retirement benefit insurance and unemployment insurance in the former East Germany. Please note that the tax rates and the amount of the social security contributions may change during the term of the Offer.

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

The acquisition of shares at a discounted price should be treated as income from employment, subject to the same tax and social security treatment as described above for the Free Shares.

In this situation, the taxable benefit is the difference between the shares' fair market value determined for tax purposes and their acquisition price.

**The Discount should benefit from the EUR 2,000 tax and social security exemption per calendar year.<sup>3</sup>**

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

Matching Shares should be treated as income from employment, subject to the same tax and social security treatment as described above for the Free Shares.

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<sup>3</sup> If you choose to acquire shares (and, therefore, benefit from the 30% Discount and the Matching Shares), the value of Free Shares must be combined with the 30% Discount and the value of the Matching Shares for purposes of the EUR 2,000 exemption.

**Matching Shares should also benefit from the EUR 2,000 tax and social security exemption.<sup>4</sup>**

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

Your employer may offer you the possibility to pay for the acquisition price through a salary advance to be repaid through subsequent payroll deductions.

In the case a salary advance is paid to you by your employer, such advance should be subject to wage tax at the general progressive income tax rates of up to 45%, a solidarity surcharge on the income tax due of 5.5% (if applicable, see above) and church tax on the income tax due of 8% to 9% (if applicable, see above). When the following monthly wages will be reduced accordingly to compensate the salary advance, such reduced monthly wages should be subject to the ordinary wage taxation. As a result, the interest-free salary advance should not lead to an additional taxable non-cash benefit.



**If dividends are distributed by Renault S.A. during the investment period, will I be required to pay tax and/or social security contributions 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 Germany**, dividends distributed directly to you should be considered as investment income in Germany and are subject to taxation at a flat tax rate of 25%, plus a 5.5% solidarity surcharge thereon (the so-called final flat tax, "Abgeltungsteuer") and, if applicable, church tax. Please note that the solidarity surcharge should always be levied on income taxed with the final flat tax.

As an alternative to the flat tax rate, your individual tax rate may be applied upon request if this leads to a lower tax burden.

A tax liability should only arise if and to the extent your total investment income (including, but not limited to, other dividend and interest income as well as income from capital gains on disposal of shares) **exceeds the "savers' lump-sum" deduction (Sparer-Pauschbetrag) in the amount of EUR 1,000** (or EUR 2,000 in the case of spouses / registered life partners assessed together) in the relevant tax year. Expenses actually accrued and related to income from dividends should, in general, not be tax-deductible.

The 12.8% French withholding tax may be credited against your personal income tax in Germany attributable to the dividends (subject to a case-by-case analysis).

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<sup>4</sup> If you choose to acquire shares (and, therefore, benefit from the 30% Discount and the Matching Shares), the value of Free Shares must be combined with the 30% Discount and the value of the Matching Shares for purposes of the EUR 2,000 exemption.



As the dividend income should not be treated as employment income, no social security contributions or wage taxes should be due on such income.

You will receive an itemised annual dividend distribution statement that specifies the amount of dividends paid out by Renault S.A. The same applies for tax certificates regarding the withholding of French withholding tax.



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

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Sale proceeds accruing from the shares should be treated as investment income under German Income tax law.

The full amount of any capital gains should be subject to the final flat tax of 25%, plus a 5.5% solidarity surcharge thereon and church tax (if applicable, see above). Please note that the solidarity surcharge should always be levied on income taxed with the final flat tax.

Capital gains accruing when you sell your shares are equal to the difference between (i) their selling price and (ii) their acquisition costs, which should, in principle, be equal to the fair market value of the shares on the date of delivery.

Such tax is only payable if and to the extent your total investment income (including but not limited to income from interest, dividends and capital gains) **exceeds the "savers' lump-sum" tax exemption of EUR 1,000** (or EUR 2,000 in the case of spouses / registered life partners assessed together) in the relevant tax calendar year. Accrued expenses incurred for realising such capital gains (other than any expenses directly resulting from the sale of your shares) should not be tax-deductible.

As an alternative to the flat tax rate, your individual tax rate may be applied upon request if this would lead to a lower tax burden.

Capital gains should not be subject to German wage tax and social security contributions since they should not be treated as income from employment, but only as investment income.



**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, in Germany?**

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The receipt of Renault S.A. shares alone does not oblige you to file an annual income tax return in the year of receipt of said shares. If you file an annual income tax return anyway, the taxable benefit resulting from the receipt of Renault shares must be included as income from employment. The relevant amounts (taxable benefit as well as the wage tax accrued and withheld in this regard) should be included in the

electronic wage tax certificate which your employer issues to you following the end of the calendar year. In addition, your employer has to provide you with a document showing all social security contributions transferred (*Meldebescheinigung für den Arbeitnehmer nach § 25 DEÜV*).

In principle, you are required to show any taxable income from shares in Renault S.A. in your income tax return for the calendar year in which you received such income. Whenever you receive taxable dividend income and capital gains, you may be obliged to file an income tax return for the respective calendar year if your Renault shares are not kept in an account with a German domiciled bank or financial institution (including German branches of non-German institutes) and, therefore, no German withholding tax on dividends and capital gains realized upon a sale has been withheld.