



Country Supplement SPAIN

You have been granted Free Shares and 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 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 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.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

SECURITIES LAW NOTICE

This is an **advertisement** and not a prospectus for the purposes of Regulation (EU) 2017/1129 (the "**Prospectus Regulation**"). In accordance with Article 1, 4., i) of the Prospectus Regulation, Renault S.A. is exempted from the obligation to publish a prospectus in Spain regarding the Offer.

This document, jointly with the Information Brochure and the Terms and Conditions of the Offer provided to you shall serve as information document required pursuant to Article 1, 4., i) of the Prospectus Regulation.

LABOR LAW DISCLAIMER

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 plans 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 shall not constitute salary 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 you.

DATA PROTECTION

The personal data collected for the implementation of the Offer are subject to the provisions of the Spanish Organic Law 3/2018, of 5 December, on Personal Data Protection and guarantee of digital rights, 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; and
- 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 assets acquired within the framework of the PEG; and

- Uptevia, La Défense - Cœur Défense - Tour A, 90-110 Esplanade du Général De Gaulle – 92400 Courbevoie, as data controller for the payment of dividends to my bank account used for my acquisition of shares via direct bank debit, as the case may be.

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 sale of your shares. 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, Uptevia or any services provider mandated by Renault S.A.

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 access, modify and rectify, or erase (after sale of your shares 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;
- For BNP Paribas Epargne & Retraite Entreprises: ere.dataprotection@bnpparibas.com; and/or
- For Uptevia: dpo@uptevia.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 Spanish Data Protection Agency, by e-mail on the website www.aepd.es. You declare that you keep a copy of this form for your personal records.

REPORTING REQUIREMENTS IN CONNECTION WITH YOUR INVESTMENT

If the value of transactions carried out by you with non-Spanish residents during the previous year, or the balance of assets and liabilities abroad on December 31 of the previous year, is less than EUR 1,000,000, you must inform the Bank of Spain upon request. If the value or the balance exceed that amount, periodic information obligations will apply.

TAX ASPECTS

This summary sets forth general principles that are expected to apply to employees (e.g not corporate officers) who participate to the Offer and are and remain during the whole period of their investment resident of Spain for the purposes of the tax laws of Spain.

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 SPAIN



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 benefit corresponding to my Free Shares will be considered as employment income, subject to personal income tax ("**PIT**") at progressive rates ranging from 19% to 47% (in 2024), for their entire "market value".

The Spanish Law does not foresee any specific provision regard the method of calculation of the shares' "market value" but in general terms, the market value of Free Shares would be determined by the closing price on the date of delivery of the shares to you.

Your employer will carry out the corresponding payment on account ("*ingresos a cuenta*") equivalent to the result of applying the tax rate corresponding to your remuneration in kind. In practice, the employer usually charges the payment on account to the employee through its deduction in his/her payroll.

Notwithstanding the above, for the purposes of the PIT, **you benefit from an annual¹ exemption of up to EUR 12,000 provided that you hold your shares for at least 3 years², directly applied by your employer.**

Please note that the application of the above-mentioned exemption requires that an in-kind delivery of the shares is made by the employer to the employee. Therefore, the employer should deliver shares (the Free Shares) to its employees.

If your shares are held for less than three years, the amount initially exempted would become taxable, i.e., you will be required to file a complementary tax return corresponding to the fiscal year when said shares were delivered with the corresponding delay interests.

Please note that the above-mentioned PIT exemption is however not applicable in the Spanish regions of Guipúzcoa, Vizcaya and Álava.

The benefit corresponding to Free Shares will be subject to social security contributions (irrespective of the PIT exemption which may only apply for tax purposes), to be withheld by your employer at rates of 6.47% for indefinite contracts or 6.52% for fixed-term contracts or 4.92% for corporate officers registered as assimilated to the General Social Security Regime . For corporate officers under the Social Security Regime for self-employed workers, the Free Shares would be considered as salary for the purpose of calculating the annual income that determines the Social Security contribution base.

No Social Security contributions would be payable above the maximum monthly salary threshold (i.e., EUR 4,720.50 per month for the year 2024).

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

Yes, the benefit corresponding to the Discount will be considered as employment income, subject to PIT (see above for the applicable rates) and to social security contributions such as described above.

The abovementioned exemption also applies under the same conditions.

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

Yes, the benefit corresponding to Matching Shares will be considered as employment income, subject to PIT (see above for the applicable rates) for their entire "market value" and to social security contributions such as described above.

The abovementioned exemption also applies under the same conditions.

¹ Please note that the EUR 12,000 PIT exemption is annual and therefore, any amount taxable in 2024 under the previous offering implemented by Renault should be taken into account when assessing the exempted amount.

² Please note that you shall not benefit from the exemption if you are corporate officer of the company.

→ **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/interest-free loan, to be repaid through subsequent payroll deductions. This payment facility is considered a taxable benefit.

The taxable amount is the difference between the legal interest rate (3.25% during 2024) and the actual rate (i.e., zero), as applied to the balance.

Such taxable amount is considered as remuneration in kind and subject to PIT and social security contributions in the same manner as described above for Free Shares.



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

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 Spain, dividends you receive will be subject to taxation by PIT at the following tax rates for 2024:

- 19% for the first EUR 6,000;
- 21% on the amount received between EUR 6,000.01 up to EUR 50,000;
- 23% on the amount received between EUR 50,000.01 and EUR 200,000;
- 27% on the amount received between EUR 200,000.01 and EUR 300,000; and
- 28% on the amount exceeding EUR 300,000.01.

No social security contributions would be due at this stage.

Your employer should not carry out any withholding in this regard, you are responsible for reporting dividends and paying the corresponding tax amount.

The withholding tax on the dividends in France may be credited against the Spanish PIT attached to the dividends in Spain.



Will the shares I hold be considered for the purposes of a wealth tax?

Yes, the holding of shares (acquired shares, Free Shares and Matching Shares) could be taxable by the Spanish Wealth Tax, which is an annual tax payable on the total net value of taxable assets at 31st of December of each fiscal year.

This tax has been transferred from the Government to the different Spanish Autonomous Communities, which have approved the corresponding regional laws in this regard.

Therefore, the tax rates as well as the method of payment of the Wealth Tax, will depend on the Autonomous Community in which you are established.

Notwithstanding the above, each resident individual has a tax-free allowance of EUR 700,000 (as stated above, this tax-free allowance could vary depending on the Spanish Autonomous Community in which you are established).

Additionally, the obligation to file the corresponding Wealth Tax return would only be applicable, in general terms, for (i) individuals who are required to make a tax payment and (ii) individuals with rights and assets valued over EUR 2,000,000.00, even if they are not required to make any tax payment.

If, according to the preceding paragraph, you are obliged to file the Wealth Tax return, you should file said return, in general terms, within May-June of the year following to the year concerned.



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

Yes, capital gains (calculated as the difference between (i) the sale proceeds and (ii) the acquisition price you paid plus the Discount and the reference value of Free Shares and Matching Shares) would be subject to taxation by PIT at the following tax rates or 2024:

- 19% for the first EUR 6,000;
- 21% on the amount received between EUR 6,000.01 up to EUR 50,000;
- 23% on the amount received between EUR 50,000.01 and EUR 200,000;
- 27% on the amount received between EUR 200,000.01 and EUR 300,000; and
- 28% on the amount exceeding EUR 300,000.01.

No social security contributions apply.

Your employer is not required to make tax withholdings with respect to capital gain amount and you must report the capital gain amount and pay taxes individually.

Please note that if (i) you benefited from the EUR 12,000 tax exemption at the time of your participation to the Offer and that (ii) you do not comply with the 3-year holding period required to benefit from said exemption, you will be required to file an extemporaneous tax return, with the corresponding delay interests, with the period between the moment of the breach of the holding period requirement and the last day for the filing of the PIT return of the fiscal year when the requirement is breached.



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?

Income derived from the acquisition, holding or sale of shares (as well as, where appropriate, from dividends) should be declared in the PIT return corresponding to the fiscal year in which it has been obtained. The tax return has to be filed, in general terms, within April-June of the year following the year during which you receive the incomes. Finally, you could deduct the payments on account made by the employer on your behalf.

You would be obliged to inform the Spanish Tax Authorities, through the 720 form, of the assets held abroad when the value of the sum of all the following assets exceeds, in one fiscal year, EUR 50,000:

- (i) securities or entitlements representative of share capital or equity of any entity,
- (ii) securities representatives of the transfer of own capital to third parties or,
- (iii) securities contributed to any legal instrument as trusts or similar instruments, for its management, without legal personality but that were capable to act in the business course.

Said value shall be determined, in each case, according to specific rules (e.g., in case of securities representative of share capital or equity of an entity the balance of said securities at December 31).

Please note that if you have filed said returns in prior fiscal years, you would be required to file this form only if (i) the value of each of the assets mentioned above suffered an increase higher than EUR 20,000, or (ii) you cancel/sale the assets declared in the prior returns.

This return should be filed from January 1 to March 31 of each tax year regarding the assets held abroad in the immediately prior year.