



Country Supplement UNITED KINGDOM

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 into 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 in 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.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 also on the exchange rate between sterling and the euro 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 or exchange rate movements.

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

In accordance with Article 1, 4., i) of the Prospectus Regulation, Renault S.A. is exempted from the obligation to publish a prospectus in the United Kingdom regarding the Offer. This document, jointly with the Information Brochure and the Terms and Conditions of the Offer provided to you shall serve as an information document required pursuant to Article 1, 4., i) of the Prospectus Regulation as incorporated in the United Kingdom under the Financial Services & Markets Act 2000 (as amended).

LABOR LAW DISCLAIMER

The Offer is made by 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 on 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, pension or other benefit plans or 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 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 in relation to 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 role as 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 all of this information, your request will not be taken into account.

This information will be used to process your request to participate, 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 will 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 in the Offer and are and remain during the whole period of their investment resident in the United Kingdom for the purposes of the tax laws of the United Kingdom.

This summary is given for information 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 subscribe or dispose of your FCPE units. As your shares will be held in the FCPE, no taxes will be applied in France on dividends, if any, that are paid on Renault S.A. shares.

TAXATION IN THE UNITED KINGDOM



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

→ With respect to my Free Shares?

The securities offered in the Offer will be considered “restricted securities” for UK tax purposes due to the lock-up period.

For UK tax purposes, the market value of Free Shares will be based on the closing price of the Renault share on their date of delivery.

As part of the Offer you will be required to enter into a restricted securities election ("**Election**") in order for the tax treatment below to apply (see the question on the reporting obligations for further information).

You will be liable to **income tax and National Insurance Contributions ("NICs")** on the full unrestricted market value of Free Shares.

Income tax is payable at your marginal rate which, for the 2024-2025 tax year, is up to 45% in England and Wales¹ (for taxable income over £125,140).

You will also be subject to NICs on the amount on which you will be subject to income tax. For the 2024-2025 tax year, employee's NICs is payable at a rate of 0% on income from all sources up to £12,584, 8% on income from all sources between £12,584 to £50,284 and 2% on income above that amount².

These amounts will be deducted from your salary under the PAYE system unless you immediately notify your employer that you would like to sell some of your Free Shares to satisfy the tax liability and enter into arrangements acceptable to both your employer and Renault for the sale of such shares.

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

For UK tax purposes, the market value of a discounted acquired share will be based on the closing price of a Renault share on the final day of the acquisition period.

As part of the Offer you will be required to enter into an Election in order for the tax treatment below to apply (see the question on the reporting obligations for further information).

You will be liable to **income tax and employee's social security** (at the rates described above for Free Shares) on the difference between the full unrestricted market value of a Renault shares and its acquisition price.

Income tax is payable at your marginal rate which, for the 2024-2025 tax year, is up to 45% in England and Wales³ (for taxable income over £125,140).

You will also be subject to NICs on the amount on which you will be subject to income tax. For the 2024-2025 tax year, employee's NICs is payable at a rate of 0% on income from all sources up to £12,584, 8% on income from all sources between £12,584 to £50,284 and 2% on income above that amount⁴.

These amounts will be deducted from your salary under the PAYE system.

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

As explained above for Free Shares, for UK tax purposes, the market value of Matching Shares will be based on the closing price of the Renault share on the date of their delivery.

The tax and social security treatment of Matching Shares will be identical to the treatment described above for Free Shares. Noting that you will have to subscribe

¹ In Scotland, income tax is payable at your marginal rate which, for the 2024-2025 tax year, is up to 48%

² The same NIC rates apply in Scotland.

³ In Scotland, income tax is payable at your marginal rate which, for the 2024-2025 tax year, is up to 48%

⁴ The same NIC rates apply in Scotland.

for your Matching Shares in the same manner as acquired shares (see the question on the reporting obligations for further information).

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

A salary advance would be treated as an employer loan in the United Kingdom.

Any employer advance will be a taxable benefit to the extent it is not subject to interest or subject to interest below 2.25% and exceeds (together with any other employer loans) a threshold of £10,000.



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 of dividends in the FCPE, dividends are subject to taxation as income.

However, you benefit from a **personal dividend annual exemption of £500** (for the 2024-2025 tax year). Dividends in excess of this exemption will be subject to income tax at 8.75% for basic rate taxpayers, 33.75% for higher rate taxpayers and 39.35% for additional rate taxpayers.

No NICs are payable on dividends.



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?

Capital gains tax ("CGT") will be calculated on any gain on disposal, i.e., the difference between the redemption proceeds of the units less the acquisition price you paid (equal to zero for Free Shares and Matching Shares) and any amount on which income tax and NICs has already been paid.

Capital gains are taxed at a rate of 10% for basic rate taxpayers and 20% for higher and additional rate taxpayers, after the **annual personal exemption of £3,000** (for the 2024-2025 tax year)⁵.

No NICs apply to capital gains.

Note that the amount of any gain chargeable to CGT will also depend on whether or not you have purchased or holds other shares of the same class in Renault (and

⁵ The rates at which CGT is charged do not differ in Scotland.

when those shares were acquired and sold). In these circumstances the 'base cost' of the Renault shares for CGT purposes will normally be based on an average of the cost of all Renault shares held by you.

Applicable CGT is not collected by your employer, and **you must report and pay taxes** on these amounts individually (please see below).



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?

Yes, you will be required to enter into an Election in order for the tax treatment described above to apply the Terms and Conditions of the Offer directly incorporate an Election for you to enter into.

As the Free Shares are offered on an "opt-out" basis, you will automatically be deemed to have accepted the Terms and Conditions of the Offer and consented to enter into the Election unless you waive the advantage as set out in the Terms and Conditions of the Offer.

As acquired shares and Matching Shares are offered on an "opt-in" basis, you will have to confirm the level of your personal contribution and accept the Terms and Conditions of the Offer by clicking the tick box, by such acceptance you will have also consented to enter into the Election (which, as referred to above, is directly incorporated into the Terms and Conditions of the Offer).

Please refer to the Terms and Conditions of the Offer for further details.

Any income tax payable in respect of dividends, and any CGT, is payable through self-assessment.

You will need to complete a self-assessment tax return if there is any income tax or CGT payable through self-assessment, or if the redemption proceeds are more £50,000, even if no CGT is payable.

If you do not normally make a self-assessment tax return, you will need to notify HM Revenue and Customs.

Self-assessment tax returns must be completed by 31 January in the calendar year immediately following the end of the relevant tax year if filing electronically, otherwise the paper tax return must be completed by 31 October in the same calendar year as the tax year end. In both cases, HM Revenue and Customs will calculate the tax for you.