



Country Supplement MEXICO

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 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 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.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 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

The securities have not been registered with the National Register of Securities by the Mexican National Banking and Securities Commission and may not be offered or sold publicly in Mexico. The Offer materials may not be publicly distributed in Mexico. These materials are addressed to you only because of your existing labor relationship with Renault and may not be reproduced or copied in any form. The Offer contained in this material is addressed solely to the present employees of Renault in Mexico and any rights under offering may not be assigned or transferred.

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 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 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 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 unit holders.

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 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 Mexico for the purposes of the tax laws of Mexico.

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 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 MEXICO



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, Free Shares should be considered as a deemed salary taxable income.

The taxable benefit will be equal to the fair market value of the shares (based on the opening listed price of the Renault shares on the date of their delivery).

The applicable tax rates currently range between 1.92% and 35% for 2024, depending on your aggregate annual income.

Your employer will withhold the applicable taxes.

No social charges should apply, to the extent the Free Shares are not considered ordinary and permanent payments granted under defined standards.

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

Yes, acquisition of shares at a discounted price should be considered as a deemed salary taxable income, subject to the same tax and social security treatment as described above for Free Shares.

The taxable benefit will be equal to the positive difference between (i) the fair market value of shares (based on the opening listed price of the Renault shares on the date of their delivery) and (ii) their acquisition price.

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

Yes, Matching Shares should be considered as a deemed salary taxable income, subject to the same tax and social security treatment as described above for Free Shares.

→ **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.

The salary advance should have no tax or social security consequences for you.



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?

Dividends, despite reinvestment in the FCPE, should be included in your taxable income at the time of distribution and subject to taxation at progressive rates of up to 35%, depending on your aggregate annual income.

No social charges apply.

You should pay the applicable taxes.

Furthermore, Mexican individuals who receive dividends from foreign resident companies should be subject to an additional 10% tax rate. You must pay this additional tax no later than the 17th day of the following month during which the dividend was distributed (even if reinvested).

Under Mexican law, employees receiving income from a foreign source must file their own annual income tax return. Therefore, you would be required to file an annual income tax return including the gross amount of the dividends distributed (even if reinvested), no longer than April of the following year.

You may credit against your payable income tax of that year, the tax paid abroad on dividends, as long as the taxable dividend includes the income tax paid abroad.



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

Currently, there is no wealth tax in Mexico.



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?

Yes, gains shall be included as part of your taxable income and therefore should be subject to taxation at progressive rates up to 35%, depending on your aggregate annual income.

The gain is equal to the positive difference between (i) the gross redemption proceeds (ii) and the tax cost basis of the FCPE units.

The tax cost basis is determined by converting the original price you paid for the shares (i.e., the fair market value of shares upon delivery) into Mexican pesos at the exchange rate applicable on the payment date, adjusting this amount by the Mexican inflation and by adding the dividends that were distributed and reinvested during the lock-up period, if any (also adjusted by the Mexican Inflation).

This computation must be done for all of the units owned by you at the time of the redemption (even if not all FCPE units are sold) and then by determining an “average tax cost basis per FCPE units”.

Under Mexican law, employees receiving income from a foreign source must file their own annual income tax return. Therefore, you will be required to declare in your annual income tax return the capital gain obtained from the redemption of the FCPE units no longer than April of the following year.

No advance payments should be filed since the income will derive from a foreign source. The relevant tax should be paid no later than 30th April of the following year on which the shares were sold.

No social charges apply.



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?

You will be required to declare (i) the 30% Discount, (ii) the amount of the fair market value of Free Shares and Matching Shares, (iii) the gross amount of the dividends distributed (even if reinvested), and (iv) the capital gain obtained from

the redemption of your FCPE units in your annual income tax return, upon occurrence of each event.

You must file an informative return under article 178 of the Mexican Income Tax Law in February of each year, regarding the income originated in the previous year through the FCPE. This does not imply the income arises from a preferential tax regime.

You must file an annual tax return in April of the year following the one in which income deriving from your investment is earned.

With respect to the additional 10% foreign dividend tax, you must file a tax return no later than the 17th day of the following month during which a dividend was distributed.