



## Country Supplement NETHERLANDS

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'Epargne 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](http://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

### LABOR LAW DISCLAIMER

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The Offer is made on the initiative of and can be unilaterally amended by Renault S.A., not by your local employer, does not form part of your terms of employment and is a discretionary (one time) arrangement. 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

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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 Netherlands for the purposes of the tax laws of the Netherlands.*

*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

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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 NETHERLANDS

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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?**

Yes, the fair market value of Free Shares at their time of delivery is in principle subject to Dutch wage tax, at prevailing progressive rates varying from 36.97% to 49.50% which includes social security contributions, to be withheld by your employer.

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

The Discount is not recognized for tax purposes, therefore the 30% of the fair market value of the shares at the end of the acquisition period, acquired under the Classic Plan (excluding the Matching Shares) is in principle subject to Dutch wage tax, at prevailing progressive rates varying from 36.97% to 49.50% which includes social security contributions, to be withheld by your employer.

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

Yes, Matching Shares will be subject to taxation in the same manner as described above for Free Shares.



**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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Dividends received by the FCPE are not taxable as such in the Netherlands.

Instead, a deemed return of the fair market value of the FCPE units you hold on 1 January in each given year is subject to Dutch income tax at a fixed rate of 36% ("Box III"). As of 1 January 2023, there are 3 assets classes: bank balances, other assets and debts. For each asset category, its own deemed yield should apply. The deemed yield for the asset class "other assets", in which the Renault shares should be included is 6.04% (in 2024)<sup>1</sup>.

There is a general exemption for net worth assets up to (in 2024) EUR 57,000 (for singles) and EUR 114,000 (for couples), which applies to all Box III assets including the fair market value of the units on 1 January, prior to the calculation of the deemed return.



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

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No, other than the Box III taxation as outlined under the "*Dividends*" section above.



**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?**

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No taxation of capital gains will occur, neither after the lock-up period nor in the event of a case of early release.

The above applies equally for Dutch social security purposes.

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<sup>1</sup> Based on rulings of the Dutch Supreme Court (Hoge Raad) of 6 June 2024, the current system of taxation of Box III, based on a deemed return per category of assets is in conflict with European law if the deemed return applicable to the relevant investments exceeds the actual return in the respective calendar year. Currently as at the date of this document, for 2024 no legislative changes have yet been proposed. Awaiting new legislation, it is expected that if you are able to demonstrate that the actual return – calculated in accordance with the guidelines of the Dutch Supreme Court – is lower than the applicable deemed return, the taxable basis for Box III should be that lower amount.



**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?**

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You should report the value of your FCPE units as part of your savings and assets (i.e., Box III) in your annual income tax return filings and reporting.