



## Country Supplement POLAND

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, the Terms and Conditions of the Offer and the European Information Document specific to Poland. 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"). All documents are made available to you on the Offer website [www.renaulutionshareplan.renaultgroup.com](http://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

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These materials are advertisement.

These materials do not constitute a basis for making any investment decisions by employees. Neither Renault S.A. nor any of the company's group's employers or employees, their representatives or advisers, provide investment advisory services or any other advisory services (including tax advisory) in connection with this Offer. Investment is a personal decision by each employee that should be made while taking into consideration his/her own funds, investment objectives, individual tax situation and any other available investment alternatives. In light of the foregoing, employees are encouraged to consider diversifying their investment portfolio in order to ensure that the risk taken is not subject to excessive concentration in a single investment.

Information concerning the Offer is provided in the European Information Document for Poland prepared for the Offer purposes and made available in offices of the Polish companies participating in the Offer and the Renault S.A.'s website dedicated for the Offer.

The European Information Document for Poland is the only legally binding document relating to the Offer in the territory of Poland. Pursuant to Article 1 section 4 letter (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, preparation and approval of prospectus is not required with respect to this Offer.

### LABOR LAW DISCLAIMER

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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 any entitlements related to your employment. The Offer does not constitute a right to participate in similar transactions in the future 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 social security contributions, retirement or other benefit plans nor for the purposes of calculating any severance or similar payment that may be due to you under or in connection with your employment contract.

### 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 your data, which will be carried out in relation to the data provided by you in the participation form by:

- Renault S.A., 122-122 bis avenue du Général Leclerc – 92100, Boulogne-Billancourt – France, as data controller – for the purposes connected with the realization of the Offer;
- BNP Paribas Epargne & Retraite Entreprises, 1, Boulevard des Italiens – 75009 Paris, as data controller - for the purposes of collection and centralization of subscription requests and in its capacity 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.

#### ***Processing by Renault S.A.***

The legal basis for the processing of your personal data by Renault is: (i) Renault's legitimate interest to offer group employees the opportunity to participate in the Offer and receive Free Shares (Art. 6.1(f) of the GDPR); (ii) necessity of the processing for the performance of the acquisition contract for the Offer, to which you are party and operations resulting therefrom (Art. 6.1 (b) of the GDPR); (iii) necessity of the processing for compliance with a legal obligation of the data controller (Art. 6.1(c) of the GDPR). The disclosure of all the personal data required within the framework of your participation in the Offer is voluntary but necessary for your participation in the Offer or to waive your Free Shares. If you do not provide any of the required information, you will not be able to participate in the Offer.

Your personal data will be used to process your request for participation in the Offer, 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 be shared by Renault S.A. with your employer or any services providers mandated by Renault S.A. as well as to public authorities (such as tax and social insurance institutions), if required by applicable laws.

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.

Your personal data will not be processed through automated decision-making, including profiling.

#### ***Processing by BNP Paribas Epargne & Retraite Entreprises***

The legal basis for the processing of your personal data by BNP Paribas Epargne & Retraite Entreprises is: (i) necessity of the processing for the performance of the acquisition contract for the Offer, to which you are party and operations resulting therefrom (Art. 6.1 (f) of the GDPR); (ii) necessity of the processing for compliance with a legal obligation of the data controller (Art. 6.1(c) of the GDPR). The disclosure of all the personal data required within the framework of your participation in the Offer is voluntary but necessary for your participation in the Offer or to waive your Free Shares. If you do not provide any of the required information, you will not be able to participate in the Offer.

Your personal data will be used to process your request for participation in the Offer, 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 be shared by BNP Paribas Epargne & Retraite Entreprises with your employer or any services providers mandated by BNP Paribas Epargne & Retraite Entreprises France as well as to public authorities (such as tax and social insurance institutions), if required by applicable laws.

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.

Your personal data will not be processed through automated decision-making, including profiling.

### ***Your rights***

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](mailto:dpo@renault.com);
- For BNP Paribas Epargne & Retraite Entreprises: [ere.dataprotection@bnpparibas.com](mailto:ere.dataprotection@bnpparibas.com); and/or
- For Uptevia: [dpo@uptevia.com](mailto:dpo@uptevia.com).

You have the right to lodge a complaint with the data protection authority, in particular:

- The Polish President of the Data Protection Office (*Prezes Urzędu Ochrony Danych Osobowych*), ul. Stawki 2, 00-193 Warszawa; or

- 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).

You declare that you keep a copy of this form for your personal records.

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

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If you own more than 10% of votes in a non-resident company's decision-making body at the beginning and at the end of a year, or you possess assets and total liabilities in total aggregate amount of at least PLN 7,000,000, at the end of each year, you may be required to report your Renault S.A. shares to the National Bank of Poland.

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

*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 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 POLAND

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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?**

No, in principle, taxation of Free Shares should be deferred until their disposal. Therefore, no social security and/or taxes should be payable when Free Shares are delivered to you.

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

No, acquisition of shares at a discounted price should not be subject to taxation or social security charges at inception of the Offer.

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

No, as mentioned above with respect to the Free Shares, taxation of the Matching Shares should be deferred until their disposal.



**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?**

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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 Poland**, dividends are subject to a 19% flat rate.

Tax should be declared in your annual tax return and paid by 30th April of the year following the year in which dividend was received.

French withholding tax can be generally deducted against tax payable in Poland.

There will be no social security contributions on dividends paid out.



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

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No, there is no wealth tax in Poland.



**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?**

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Yes, the disposal of the shares will be regarded as taxable income.

The applicable tax rate is a flat 19% rate (for 2024).

Tax should be declared in your annual tax return and paid by 30<sup>th</sup> April of the year following the year in which income was received.

Taxable basis should be (i) the sale price (ii) less the cost of acquisition of your shares (equal to zero for your Free Shares and Matching Shares, and equal to the acquisition price of shares for acquired shares).

No social security contributions are due on the sale of shares.

However, there is additional 4% personal income tax (so-called "solidarity tax") applicable to specific incomes (including salaries) exceeding PLN 1,000,000 annually. Additional 4% PIT applies also to capital gains on the sale of shares.



**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?**

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You are personally responsible for settling the tax liability stemming from the disposal of shares in your annual tax return by 30th April of the year following the sale, as well as from the perception of dividends.