

## Country Supplement ROMANIA

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 2025" 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 2025" (the "**Offer**").

Shortly after the completion of the Offer, the FCPE "Renaulution International Relais 2025" 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 2025".

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 2025" 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 2025" 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

### SECURITIES LAW NOTICE

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In accordance with Article 1.4(i) of the Regulation (EU) 2017/1129 (the "**Prospectus Regulation**"), Renault S.A. is exempted from the obligation to publish a prospectus in Romania 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

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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 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 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.romania@renault.com](mailto:dpo.romania@renault.com) and/or [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 Autoritatea Națională de Supraveghere a Prelucrării Datelor cu Caracter Personal, located on 28-30 G-ral. Gheorghe Magheru boulevard, Sector 1, 010336 Bucharest, România on the website [www.dataprotection.ro](http://www.dataprotection.ro), or 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)

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

*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 April 2025. 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 Romania



#### **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 market share value of Free Shares on the date of their delivery would be considered a benefit in kind and therefore subject to personal income tax and social charges as salary income (income tax of 10% and individual health and social contributions of 35%) through payroll (in the month when the benefit is received).

Your employer is obliged to calculate, declare and pay such taxes.

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

Yes, the Discount (i.e., the difference between the reference price and the acquisition price) would be considered a benefit in kind and therefore subject to the same tax and social security treatment as described above for the Free Shares<sup>1</sup>.

<sup>1</sup> Please note there may be a tax risk the tax authorities consider the positive difference, if any, between (i) the market share value on the acquisition date and (ii) the reference price as a benefit in kind. In this case, such benefit in kind would be taxed as salary income and subject to social charge.

There is also a remote risk the tax authorities consider the positive difference, if any, between (i) the official exchange rate valid at the purchase date and (ii) the exchange rate established by Renault S.A.

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

Yes, the market share value of Matching Shares on the date of their delivery would be considered a benefit in kind and therefore 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 not trigger tax implications at the time of the salary advance payment. In case the salary advance payment is not reimbursed as initially agreed, it will become taxable, similarly to a salary income.



**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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Considering the dividends, if any, distributed by Renault S.A. will be automatically reinvested in the FCPE, you should not be liable to pay tax and social security.



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

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No.



**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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Generally, capital gains are taxed at a rate of 10%.

With respect to the shares acquired with a 30% Discount, provided that the 30% Discount was taxed as a benefit in kind at the time of acquisition, the taxable capital gain should be equal to the positive difference between the redemption proceeds and the reference price diminished by the transaction costs.

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for the purpose of computing the number of units to be subscribed by you as a benefit in kind. In this case, such benefit in kind would be taxed as salary income tax and subject to social charges.

With respect to Free Shares and Matching Shares, provided Free Shares and Matching Shares were taxed as a benefit in kind at the time of delivery, the taxable capital gain should be equal to the positive difference between the redemption proceeds and the market value of Free Shares and Matching Shares upon their delivery diminished by the transaction costs.

The health fund contribution might be due for investment income (e.g., capital gain) if during the relevant fiscal year, the amount of the cumulated income, other than salary and pensions, derived by you exceeds 6 minimum gross national salaries in force at the time of submission of the "*Declaratie unica*" form (estimated income).

Thus, the annual basis for calculating the social health insurance contribution can represent:

1. the level of 6 minimum gross national salaries, in force at the time of submission of the "*Declaratie unica*" form, in the case of incomes between 6 minimum gross national salaries inclusive and 12 minimum gross national salaries;
2. the level of 12 minimum gross national salaries, in force at the time of submission of the "*Declaratie unica*" form, in the case of realized incomes between 12 minimum gross national salaries inclusive and 24 minimum gross national salaries;
3. the level of 24 minimum gross national salaries, in force at the time of submission of the "*Declaratie unica*" form, in the case of incomes of at least equal to 24 minimum gross national salaries.

The contribution to be due to the health fund is 10% of the calculation base described in points 1-3 above.



#### **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 need to declare and report the gain realised upon redemption of your FCPE unit, if any, by the 25<sup>th</sup> of May of the following year, by using a special form (so called "*Declaratie unica*") provided by the Romanian fiscal authorities.

This form will also allow you to assess the corresponding income tax and, if applicable, the Health Fund contribution due. You will be required to pay the taxes assessed by means of the said form "*Declaratie unica*" by 25<sup>th</sup> of May.