



Country Supplement SLOVAKIA

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, "Renaultion Share Plan 2024" (the "Offer").

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 to the Offer.

This document is provided to you in addition to the documents relating to the Offer and in particular, the Information Brochure 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"). All documents are made available to you on the Offer website www.renaultionshareplan.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 shares.

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

This document and the Offer made therein are addressed to Renault employees only. This offer constitutes a private investment and is not subject to registration with or approval by a local authority. This document shall serve as employee information document in the meaning of Art. 1 para. 4 lit 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 (the "**Prospectus Regulation**").

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 (even in case of multiple granting) 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, payroll labour impacts and charges 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 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.

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 sale of your shares. 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, Uptevia or any services provider mandated by Renault S.A.

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.

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;
- For BNP Paribas Epargne & Retraite Entreprises: ere.dataprotection@bnpparibas.com; and/or
- For Uptevia: dpo@uptevia.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 Slovakia for the purposes of the tax laws of Slovakia and applicable double tax treaties of Slovakia.

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 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 SLOVAKIA



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?

The Free Shares should be considered as part of your other regular employment income (income from dependent activities).

The taxable base will be equal to the fair market value of Renault shares on the date of delivery.

This income will be included into your monthly salary as in case of other in-kind benefits for the calendar month in which you achieved this income and taxed by your local employer at the progressive income tax rate (19% or 25% depending on your monthly income). The corresponding income tax will be withheld from your salary.

This income will be also subject to obligatory social insurance and health insurance contributions, which will be deducted from your monthly salary by your employer. The health insurance contribution is at the rate of 4% of your taxable income and the social insurance contribution is at the rate of 9.4% of your taxable income.

The maximum monthly assessment base, from which the social security contributions are withheld is EUR 9,128 in 2024 and includes your whole employment income for the particular calendar month. There is no maximum assessment base for health insurance contributions.

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

The acquisition of Renault shares at a discount will result in your taxable benefit (income) being a part of your other regular employment income (income from dependent activities) at the time of the acquisition of the shares. Your income (benefit) will be represented by the difference between (i) the fair market value of the acquired Renault shares on the date of their acquisition, and (ii) the purchase price actually paid by you for the shares.

This income will be included into your monthly salary as in case of other in-kind benefits for the calendar month in which you achieved this income (please see above for the applicable income and social security aspects).

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

The Matching Shares will represent your taxable benefit in its full amount with the same tax, social insurance and health insurance aspects as stated above for the 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.

However, this salary advance might be considered by the Slovak tax authorities as an interest-free loan provided to you, representing an in-kind benefit represented by the amount of market interest from such loan not charged to you being taxable for you in the manner set above.



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?

In France, dividends distributed by Renault S.A., if any, are subject to a withholding tax in France at a rate of 12.80%. This withholding tax may be reduced to 10% based

on the double tax avoidance treaty concluded between France and former Czechoslovakia if you present a tax residency certificate issued by the Slovak tax authorities.

In Slovakia, dividends will be subject to Slovak personal income tax at the rate of 10% (in case of dividends paid out from profits declared for the fiscal period starting on 1 January 2024 and later).

Any tax withheld from dividends in France may be creditable against this tax (obtaining a certificate of the tax withheld in France is recommended). You will be responsible for these tax matters by yourself through submission of your personal income tax return. As withholding tax withheld in France would be higher than the tax payable in Slovakia, you will not be obliged to pay any additional tax from received dividends in Slovakia.

The received dividend will not be subject to social insurance or health insurance contributions.



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

No. There is no wealth tax levied in Slovakia.



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?

In case you sell your Renault shares at the end of the lock-up period or later, you will not be required to pay any income taxes or social insurance or health insurance in Slovakia on the gain, if any, realised on the sale. The same applies in case you sell your Renault shares due to an authorized early exit event occurred later than 1 year after the acquisition of your Renault shares.

In case you sell your Renault shares due to an authorized early exit event occurred within 1 year from the acquisition of your Renault shares, the capital gain realized by you upon the sale of shares is subject to personal income tax at the rate of 19% or 25% depending on your annual income (in 2024 the 19% tax rate applies on the income up to EUR 47,537.98 and 25% over this threshold). If any loss from the sale of shares is declared by you, this loss cannot be offset against the income from dependent activities.

If shares are sold, the difference between (i) the sale price and (ii) the acquisition price of shares including costs incurred for their acquisition and sale such as brokers fees and the amount of in-kind benefit taxed by your employer represents your taxable income (a capital gain). In order to prove the amount of in-kind benefit already taxed by your employer, you should obtain from your employer the written confirmation on taxed in-kind benefit.

The capital gain realized by you on the sale of shares can, in general, benefit from a tax exemption up to the amount of EUR 500. Should you receive also the rental income or income from occasional activities or agricultural production, the tax-exempt amount should be proportionally decreased.

You are also obliged to pay health insurance contributions from such capital gain at the rate of 15% (no maximum assessment base applies) through the annual reconciliation of health insurance that will be prepared by your Health Insurance Company. You are not obliged to submit any information on received capital gain to your health insurance company as this will be done by your tax authority. The paid health insurance can be deducted from your taxable income through submitting an additional tax return.



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?

→ Subscription:

You have no reporting obligation upon the acquisition (subscription) of Renault shares.

→ Holding:

When receiving dividends during the holding of Renault shares, you will be obliged to submit your personal income tax return within 3 calendar months after the end of the calendar year in which you receive the dividends.

→ Sale:

You have no reporting obligation if you sell your Renault shares after the end of the lock-up period. You also have no reporting obligation if you sell your Renault shares before end of the lock-up period due to an authorized early exit event occurred later than 1 year after the acquisition of your Renault shares. In case the early exit event occurred within 1 year from the acquisition of your Renault shares, you will be obliged to submit your personal income tax return within 3 calendar months after the end of the calendar year in which you receive the dividends.