

## Country Supplement SLOVENIA

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 Regulation (EU) 2017/1129 (the "**Prospectus Regulation**"), Renault S.A. is exempted from the obligation to publish a prospectus in Slovenia 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@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 Slovenia for the purposes of the tax laws of Slovenia.*

*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 March 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 SLOVENIA



#### **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. "Fringe benefits" (i.e., nonwage payments in kind, granted by the employer to employees) are taxed both with Social Security Contributions (SSCs) and Personal Income Tax (PIT).

The value of the "fringe benefit" is the market value of Free Shares when they are delivered to you.

The flat rate applicable for employees SSCs is 22.1% (Note: From 1st of July 2025, the SSC rates will increase to 23,1 %).

PIT is based on progressive tax rates (currently 16% - 50%), which are dependent on your income and applicable personal tax reliefs. The tax base for PIT is equal to the base for calculation of SSCs, reduced for the amount of employees SSCs (i.e., 22.1 % - the tax base for PIT thus amounts to 77.9 % of the base used for calculation of SSCs.) (Note: From 1st of July 2025, the SSC rates will increase to 23,1 % - the tax base for PIT will thus amount to 76.9 % of the base used for calculation of SSCs).

The applicable PIT and SSCs will be withheld by your employer.

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

Yes, acquisition of shares at a discounted price is a fringe benefit subject to the same tax and social security treatment as the one described above for Free Shares.

The value of the "fringe benefit" received is the difference between the market value of Renault share upon their acquisition date and the acquisition price you paid.

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

Yes, Matching Shares will be subject to the same tax and social security treatment as the one described above for Free Shares.

The value of the "fringe benefit" is the market value of Matching Shares when they are delivered to you.

→ **With respect to the payment facility granted by my employer?**

Your employer offers you the possibility to pay for the acquisition price through an interest-free loan, to be repaid through subsequent payroll deductions.

The benefit can be found in you not having to pay interest on the principal amount. Therefore, the applicable interest rate has to be determined as a taxable fringe benefit.

The value of the benefit (i.e., the basis for application of PIT/SSCs) is the amount of the minimum recognized interest rate (MRIR) among related entities calculated on the amount of the payment facility. The MRIR is fluid (changes from month to month) and has to be assessed when the payment facility (i.e., loan) was actually concluded (currently the EUR MRIR is cca. 3,1% - 3,3% (p.a.)).



**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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Despite their reinvestment in the FCPE, dividends will be subject to a flat final 25% PIT.

Dividends are not subject to SSCs.

You will be obliged to report the income to your competent tax office in Slovenia before the 28 February of the year following the year in which dividends were received.

**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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If you realize a capital gain upon the redemption of your FCPE units, capital gains tax will be applied. The capital gain is equal to the positive difference between the value of the FCPE units at disposal and their value at the time of inception to the Offer (i.e., the value of the shares when they are delivered to you).

Currently the tax rate depends on the possession period, gradually falling after a certain period:

- If you dispose the units before the conclusion of a five-year period, the tax rate is 25%;
- If you dispose the units after 5 years, but not before 10 years, the tax rate is 20%;
- If you dispose the units after 10 years, but not before 15 years, the tax rate is 15%;
- After 15 years, the tax rate is 0%.

You will be responsible for reporting and paying the capital gains tax.

**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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As mentioned above, you will have to report dividends received by the FCPE and capital gains realized upon the redemption of the FCPE units.

The reports for received dividends and capital gains are due on the 28 February following the year in which dividends were received / capital gains were realized.

You will be responsible for paying any applicable taxes.