



## Country Supplement TURKEY

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.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.*

*Information contained in this document is being provided to you as a general information. Neither your employer nor Renault give you investment, financial or tax 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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This Offer does not constitute a public offering. This document is addressed exclusively to those eligible to participate in the Offer.

Renault shares offered under the Offer is offered to you in Turkey since you are an employee of Renault or one of its Turkish subsidiaries. Renault shares may not be offered or sold to the public in Turkey, directly or indirectly. Therefore, you cannot offer, sell, assign or transfer your rights, entitlements and FCPE units under the Offer to a third party. Any transfers of money, including proceeds from redemption of your FCPE units, shall be made through an authorized intermediary local bank.

### LABOR LAW DISCLAIMER

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The Offer is made on the initiative of Renault S.A., not by your local employer. The Offer does not form part of your terms of employment and it does not amend or supplement such rules. The Offer does not constitute a workplace practice. 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.

Your participation and subsequent information exchange is voluntary and your employment relationship will not be affected in case you do not choose to participate in the Offer.

### 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 (the “**GDPR**”). Provisions of the Law No: 6698 on Protection of Personal Data of Turkey are also respected.

The conditions of the collection, processing, use and transfer of your personal data are stated below.

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,

in connection with your participation in the Offer, in accordance with applicable French law and the law of your country.

Your personal data is collected through the online participation form you will fill in on the Offer's website. 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 requested within the framework of your participation in the Offer are limited to the data that 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 for the purposes of processing your request of participation, satisfying any applicable legal requirements, especially regulatory and tax requirements, linked to the Offer implementation and managing your assets until the redemption of your FCPE units. Your personal data will be processed by Renault S.A., by your employer, BNP Paribas Epargne & Retraite Entreprises, BNP Paribas Asset Management France and any services provider mandated by Renault S.A. in France (acting as data processor), 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 (*i.e.*, to request confirmation that any of your personal data is processed, and to request information on details of the processing, to request information on the purpose of processing and whether the data is relevant to the purposes for which they are processed, to request information on the third parties to whom the data is transferred within and outside of Turkey), to modify and rectify (*i.e.*, to request rectification of the processed data, in case the data is not processed properly), or to erase/destroy (after redemption of your FCPE units within the PEG and subject to legal archiving requirements), a right to request informing the third parties on any rectification or erasing/destruction conducted upon your request, a right to restrict and to object to the processing, a right to the portability of your data, a right to object any result to detriment of yourself arising from analyses of data being processed solely through automated systems, a right to claim compensation for any damage incurred upon unlawful processing of your personal data, or a right 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 Turkey for the purposes of the tax laws of Turkey.*

*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 TURKEY

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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 market value of the Free Shares at delivery is considered as a salary supplement, taxable at progressive rates ranging between 15% and 40%.

Employee social security premium will also be applicable at the rate of 15%.

The relevant contributions must be paid by the end of the month following the month on which the relevant payment is made to you.

Your employer will withhold the applicable taxes and social security premiums.

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

The legislation is not clear on this subject, tax practitioners and tax officials may consider that the discount is not subject to taxation at the time of inception of the Offer.

On the other hand, should the tax authorities consider that the discount is an earning taxable at the time of inception of the Offer, acquisition of shares at a discounted price might be subject to taxation, at progressive rates ranging between 15% and 40% as well as employee social security premium at the rates of 15% at the time of inception of the Offer.

Your employer will withhold the applicable taxes and social security premiums.

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

Yes, the market value of Matching Shares at delivery is considered as a salary supplement, subject to the same 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 as long as the amounts do not exceed  $\frac{1}{4}$  of your monthly salary. You should consider this limitation when you opt for payment by salary deduction.

The salary advance will be subject to required income tax and social security premium in the related month.



**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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No, as the dividends will be reinvested in the FCPE, they will not be subject to taxation or social security premiums during the 5-year lock-up period.

According to the Income Tax Law, taxpayers are required to declare their earnings only in the year they actually receive the income. Considering (i) the dividends will be reinvested in the FCPE and (ii) your investment is subject to a 5-year lock-up period, you will only have to declare the dividends upon redemption of your FCPE units.



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

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Turkey does not impose wealth tax.



**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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Yes, capital gains, if any, will be subject to income tax.

Capital gains will be calculated as the positive difference between (i) the redemption proceeds and (ii) the acquisition price paid for acquired shares, plus any other amount already subject to taxation and social security contributions at the time of inception of the Offer.

Capital gains will be subject to income tax at a rate ranging from 15% to 40%.

There are no other employer social security charges or other taxes.

Your employer does not have an obligation to withhold the applicable taxes.

You will pay the taxes by declaring your earnings to the relevant tax office by 31<sup>st</sup> of March every year.



**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 do not have any reporting obligation other than the above-mentioned obligation to declare your earnings to the relevant tax office by 31<sup>st</sup> of March every year.