

2.6.6 Report by one of the Statutory Auditors, appointed as independent third party, on the verification of the non-financial statement

For the year ended 31 December 2022

To the Annual General Meeting,

In our capacity as Statutory Auditor of your company (hereinafter the "entity") appointed as independent third party, and accredited by the French Accreditation Committee (COFRAC) under number 3-1884⁴⁴, we have undertaken a limited assurance engagement on the historical financial information (observed or extrapolated) in the consolidated non-financial statement, prepared in accordance with the entity's procedures (hereinafter the "Guidelines"), for the year ended ... (hereinafter, the "Information" and the "Statement" respectively), presented in the Group's management report pursuant to the legal and regulatory provisions of Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code (*Code de commerce*).

At the request of the entity, we conducted works designed to express a reasonable assurance conclusion on the information selected by the entity and identified by the sign ✓.

Limited assurance conclusion

Based on the procedures we have performed, as described under the "Nature and scope of procedures" and the evidence we have obtained, nothing has come to our attention that cause us to believe that the consolidated non-financial statement is not prepared in accordance with the applicable regulatory provisions and that the Information, taken as a whole, is not presented fairly in accordance with the Guidelines, in all material respects.

Reasonable assurance conclusion on a selection of non-financial information

Based on the procedures performed, as set out in the "Nature and scope of our work" and "Nature and scope of additional work on the information selected by the entity and identified by the sign ✓" sections of this report, and the evidence collected, the information selected by the entity and identified with the symbol ✓ in the Statement has been prepared, in all material respects, in accordance with the Guidelines.

Preparation of the non-financial performance Statement

The absence of a commonly used generally accepted reporting framework or a significant body of established practices on which to draw to evaluate and measure the Information allows for different, but acceptable, measurement techniques that can affect comparability between entities and over time.

Consequently, the Information needs to be read and understood together with the Guidelines, summarized in the Statement and available on the Entity's website or on request from its headquarters.

Inherent limitations in preparing the Information

The Information may be subject to uncertainty inherent to the state of scientific and economic knowledge and the quality of external data used. Some information is sensitive to the choice of methodology and the assumptions or estimates used for its preparation and presented in the Statement.

Responsibility of the entity

Management of the Entity is responsible for:

- selecting or establishing suitable criteria for preparing the Information;
- preparing a Statement pursuant to legal and regulatory provisions, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies implemented considering those risks and the outcomes of said policies, including key performance indicators, and the information set out in Article 8 of Regulation (EU) 2020/852 (Green Taxonomy);

⁴⁴ Accreditation Cofrac Inspection, number 3-1884, scope available at www.cofrac.fr

- preparing the Statement by applying the Entity's "Guidelines" as referred above and
- designing, implementing and maintaining internal control over information relevant to the preparation of the Information that is free from material misstatement, whether due to fraud or error.

The Statement has been prepared by the Board of Directors.

Responsibility of the Statutory Auditor, appointed as independent third party/independent third party

Based on our work, our responsibility is to provide a report expressing a limited assurance conclusion on:

- the compliance of the Statement with the requirements of Article R. 225-105 of the French Commercial Code;
- the fairness of the information provided pursuant to part 3 of sections I and II of Article R. 225-105 of the French Commercial Code, i.e., the outcomes of policies, including key performance indicators, and measures relating to the main risks, hereinafter the "Information".

As we are engaged to form an independent conclusion on the Information as prepared by management, we are not permitted to be involved in the preparation of the Information as doing so may compromise our independence.

At the request of the entity and outside of the scope of certification, we may express reasonable assurance that the information selected by the entity, presented in the appendices, and identified by the symbol ✓ has been prepared, in all material respects, in accordance with the Guidelines.

It is not our responsibility to report on:

- the entity's compliance with other applicable legal and regulatory provisions (particularly with regard to the information set-out in Article 8 of Regulation (EU) 2020/852 (Green taxonomy), the French Duty of care law, and provisions against corruption and tax evasion);
- the fairness of information set-out in Article 8 of Regulation (EU) 2020/852 (GreenTaxonomy);
- the compliance of products and services with the applicable regulations.

Applicable regulatory provisions and professional guidance

We performed the work described below in accordance with Articles A. 225-1 et seq. of the French Commercial Code, the professional guidance issued by the French Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) applicable to such engagement, in particular the professional guidance issued by the *Compagnie Nationale des Commissaires aux Comptes*, "*Intervention du commissaire aux comptes - Intervention de l'OTI - Déclaration de performance extra-financière*" and our own procedures⁴⁵, acting as the verification program, and with the International Standard on Assurance Engagements 3000 (revised)⁴⁶.

Our independence and quality control

Our independence is defined by the provisions of Article L. 822-11 of the French Commercial Code and the French Code of Ethics for Statutory Auditors (*Code de déontologie*) of our profession. In addition, we have implemented a system of quality control including documented policies and procedures aimed at ensuring compliance with applicable legal and regulatory requirements, ethical requirements and the professional guidance issued by the French Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) relating to this engagement.

Means and resources

Our work engaged the skills of eight people between November 2022 and February 2023 and took a total of approximately thirty weeks.

We were assisted in our work by our specialists in sustainable development and corporate social responsibility. We conducted around fifteen interviews with people responsible for preparing the Statement.

Nature and scope of procedures

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the Information is likely to arise.

The procedures we performed were based on our professional judgment. In carrying out our limited assurance engagement on the Information:

- we obtained an understanding of the entity's activity, and the description of the principal risks associated;
- we assessed the suitability of the criteria of the Guidelines with respect to their relevance, completeness, reliability, neutrality and understandability, taking into account, where appropriate, best practices within the sector;

⁴⁵ KPMG France ESG Center of Excellence's procedures relating to the verification as independent third party of the non-financial performance statement

⁴⁶ ISAE 3000 (Revised) - Assurance Engagements Other Than Audits or Reviews of Historical Financial Information

- we verified that the Statement includes each category of social and environmental information set out in article L. 225-102-1 III as well as information regarding compliance with human rights and anti-corruption and tax avoidance legislation;
- we verified that the Statement provides the information required under article R. 225-105 II of the French Commercial Code, where relevant with respect to the main risks, and includes, where applicable, an explanation for the absence of the information required under article L. 225-102-1 III, paragraph 2 of the French Commercial Code;
- we verified that the Statement presents the business model and a description of principal risks associated with the entity's activity], including where relevant and proportionate, the risks associated with its business relationships, its products or services, as well as its policies, measures and the outcomes thereof, including key performance indicators associated to the principal risks;
- we referred to documentary sources and conducted interviews to:
 - assess the process used to identify and confirm the main risks as well as the consistency of the outcomes, including the key performance indicators used, with respect to the main risks and the policies presented;
 - corroborate the qualitative information (measures and outcomes) that we considered to be the most important presented in Appendix. Concerning certain risk⁴⁷, our work was carried out on the consolidating entity, for the other risks, our work was carried out on the consolidating entity and on a selection of entities⁴⁸.
- we verified that the Statement covers the scope of consolidation, i.e. all the consolidated entities in accordance with article L. 233-16 of the French Commercial Code within the limitations set out in the Statement;
- we obtained an understanding of internal control and risk management procedures the Entity has implemented and assessed the data collection process aimed at ensuring the completeness and fairness of the Information;
- for the key performance indicators and other quantitative outcomes that we considered to be the most important presented in Appendix, we implemented:
 - analytical procedures to verify the proper consolidation of the data collected and the consistency of any changes in those data;
 - tests of details, using sampling techniques, in order to verify the proper application of definitions and procedures and reconcile the data with supporting documents. This work was carried out at the entity's head office⁵ and covers between 30% and 100% of the data relating to the key performance indicators and outcomes selected for these tests.
- we assessed the overall consistency of the Statement based on our knowledge of the entity.

The procedures performed in a limited assurance review are less in extent than for a reasonable assurance opinion in accordance with the professional guidance of the French Institute of Statutory Auditors (Compagnie Nationale des Commissaires aux Comptes); a higher level of assurance would have required us to carry out more extensive procedures.

Nature and extent of additional work on the information selected by the entity and identified by the sign ✓

With regard to the information selected by the entity, presented in the appendix and identified by the symbol ✓ in the Statement, we conducted the same work as described in the paragraph "Nature and scope of our work" above for the Information considered to be the most important, but in a more in-depth manner, in particular with regard to the number of tests.

The selected sample accounts for between 51% and 58% of the information identified by the symbol ✓.

We believe that our work is sufficient to provide a basis for our reasonable assurance opinion on the information selected by the entity and identified by the symbol ✓.

Paris-La Défense, on 24th February 2023

KPMG S.A.

Bertrand Pruvost
Partner

Anne Garans
ESG Expert

47 Work environment; Local development; Road safety; Personal data protection and cybersecurity; Fight against tax evasion.

48 Environmental Indicators: Brazil (Curitiba); South Korea (Busan); Spain (Valladolid); France (Batilly, Cléon, Flins, Guyancourt-Aubevoye, Maubeuge, DLPA, Le Mans); Morocco (Tanger); Romania (Pitesti)

Social Indicators: France (Renault SAS); Morocco (Renault Morocco)

Health & Safety Indicators: Brazil (Curitiba); South Korea (Busan); Spain (Valladolid); France (Cléon, Flins, Guyancourt-Aubevoye, Maubeuge, DLPA, Le Mans); Morocco (Tanger); Romania (Pitesti).

Appendix

Qualitative information (actions and results) considered most important

- Result related to the hybrid work organization
- Measures associated with social dialogue bodies
- Measures taken in connection with employees' purchasing power
- Measures implemented about the vulnerability of industrial and logistics sites to extreme weather scenarios
- Measures implemented in relation to European regulations on road noise emissions
- Measures put in place to take biodiversity into account in site extension studies
- Measures associated with the dissemination of tax compliance standards within the Group
- Policies put in place for access to mobility and support for people in precarious financial situations
- Policies in place to promote local integration
- Devices installed in vehicles to ensure road safety for users
- Design studies implemented to ensure the best position of the plug service and fireman access on future electric and hybrid vehicles in the RENAULT range
- Measures taken to rebuild the Renault Group's approach to risk management and audits to prepare for the European regulation on batteries
- Policy implemented for the development of sustainable natural rubber
- Policy implemented for the development of bio-based materials
- Actions taken to ensure that employees are trained in the GDPR regulations

Key performance indicators and other quantitative results considered most important Level of assurance

Headcount and breakdown (by gender and age)	
Number of recruitments	
Number of redundancies	
Absenteeism rate	
Number of training hours per employee	
Number of training hours including digital training hours (Group)	
Access rate to training	
Rate of disabled employees on total headcount	Limited
Percentage of employees who have received anti-corruption training	
Number of incidents reported at the level of the signatory parties to the global framework agreements that led to the implementation of the measures provided for in the 2018 memorandum	
Percentage of direct purchases covered by a CSR assessment on the top 200 items	
Rate of high or very high CSR performance over 3 years (% of total purchasing mass) on the Top 200 pieces	
Scope 3: CO ₂ e emissions per vehicle worldwide	
Scopes 1, 2 and 3: Carbon intensity on Renault Group sites as a total and per vehicle	
Scopes 1 and 2: Carbon intensity on Renault Group sites as a total and per vehicle	
Total energy consumption	
Total VOC emissions per painted surface	
Total external water supply and per vehicle	
Total tonnage of waste (excluding construction waste) and per vehicle	
Total mixed non-hazardous waste (excluding construction waste) and per vehicle	
Total non-recycled waste (excluding construction and foundry waste) and per vehicle	
Percentage of recovered waste (excluding construction, foundry, and metal waste)	
Water discharges: total chemical oxygen demand (COD) and per vehicle, total zinc and nickel and per vehicle	Reasonable
Frequency rate of accidents requiring medical intervention beyond first aid (rate FR1) for Renault employees and temporary workers	
Frequency rate of accidents with sick leave (rate FR2) for Renault employees and temporary workers	
Severity rate (G1) for Renault employees only	
rate of occupational illnesses contracted by Renault employees following prolonged exposure to an occupational risk	
Number of accidents on public roads	
Number of days lost from work associated with accidents on public roads	