

LOCAL SUPPLEMENT FOR CANADA

You have been invited to invest in shares of LEGRAND within the context of the 2026 employee share offering plan. You will find below the local offering information and a brief summary of principal tax consequences relating to the offering.

*This document is provided to you in addition to the Brochure and the Key Information Document (“**KID**”) of the FCPE “LEGRAND RELAIS 2026”. For more details, please refer to the Regulations of the FCPE as well as other information documents which are distributed to you together with this Local Supplement.*

Please note that the decision whether or not to participate in this offering is yours to make, having regard to your own particular circumstances and any independent advice which you may require.

Please note that neither your employer nor LEGRAND is giving or can give you any personal, legal, financial or tax advice nor any guarantee as to the future price of the LEGRAND shares. The LEGRAND shares are listed on Euronext Paris.

Please carefully read the information below before making your investment decision.

GENERAL DESCRIPTION OF THE OFFERING

Custody of Your Shares

Your shares will be subscribed and held on your behalf by a *fonds commun de placement d’entreprise* (a “**FCPE**”), which is a collective investment vehicle, commonly used in France for the custody of shares held by employee-shareholders. As such, you will be issued units of the FCPE “LEGRAND RELAIS 2026” corresponding to the shares for which you will have subscribed and which are held on your behalf by the FCPE.

Eligible Employees

Participation in the offering will be open to individuals employed by LEGRAND S.A. and its participating direct and indirect majority-owned subsidiaries on the last day of the subscription period, i.e. March 31, 2026, and having at least 3 months seniority within the LEGRAND Group, whether continuous or discontinuous, over the period from January 1, 2025 to March 31, 2026 inclusive.

Subscription Period

The subscription period starts on March 13, 2026 and lasts until March 31, 2026 (inclusive).

Your subscription request will become final, binding and irrevocable on the last day of the subscription period.

Subscription Price

The LEGRAND shares are offered at a 20% discount. The subscription price (the “**Subscription Price**”) for each share is based on the average of the closing prices of the LEGRAND share on the 20 trading days

ending on March 10, 2026 (also referred to as the “**Reference Price**”). The Subscription Price is equal to the Reference Price minus a 20% discount.

Important Note: Although you pay the amount of your subscription in Canadian dollars (CAD), the subscription of LEGRAND shares is undertaken in Euros. During the life of the investment, the value of your assets will be affected by fluctuations in the exchange rate between the Euro and CAD.

Matching Contribution

Your employer will provide a matching contribution equal to 100% of the amount that you invest in LEGRAND shares, up to a maximum amount of the Canadian dollar equivalent of € 600. The matching contribution will be invested on your behalf in LEGRAND shares at the discounted price. These shares will be purchased and held on your behalf by the FCPE together with the shares purchased with your personal contribution.

Maximum Investment

The maximum amount you can invest in this offering cannot exceed 25% of your gross annual remuneration (pay) for 2025.

Method of Payment

Bank transfer

You can pay the subscription amount in full to the bank account designated by your employer on or prior to the specified date indicated on the Subscription Form or any other communication document provided to you.

Salary advance

You can benefit from a cash advance without interest, up to \$9,000, repayable by deduction from your salary over 6 months starting in July 2026.

Each monthly payment may not exceed 10% of the net monthly salary.

In the case of termination of your employment contract before December 2026, the entire remaining balance must be paid to your employer before departure via payroll deduction, bank transfer or cheque.

Dividends

Any dividends paid on your investment during the lock-up period will be automatically reinvested in the FCPE. These reinvested dividends will increase the value of the FCPE units that you hold.

Voting Rights

The voting rights attached to the shares will be exercised by the Supervisory Board of the FCPE, on your behalf.

Redemption

Your investment will become available for redemption on the expiration of the 5-year lock-up period, i.e., on May 12, 2031 (or earlier in the case of an early exit event, please see section “*Early Exit Events*” below). At the end of this period, you will have the choice to either keep or redeem your investment.

Early Exit Events

In consideration of the benefits granted under this offering, your investment is subject to a 5-year lock-up period (up to and including May 12, 2031).

However, you may request the redemption of your FCPE units during the abovementioned lock-up period in the following circumstances (only):

1. disability of the employee as defined by French law;
2. death of the employee; and
3. termination of employment provided that in cases of voluntary termination (including resignation and retirement), a minimum two-year holding period has been satisfied.

These early exit events are defined by French law and must be interpreted and applied in a manner consistent with French law.

Employees (or their executors) must present a request for redemption to their employer or the FCPE, as the case may be, together with relevant supporting documentation of the event at any time after the occurrence of such event.

Early redemption shall take place in the form of a single payment that, at the employee's choice, shall relate to all or some of the assets that may be redeemed. Please refer to the KID of the FCPE in order to calculate the exit price.

You should not conclude that an early exit event is applicable unless you have described your specific situation to your employer and your employer has confirmed that it applies to your situation, upon providing the requisite supporting documents.

Labor Law Disclaimer

Please note that this offering is provided to you by the French company LEGRAND, not by your local employer.

Nothing contained in this document or in any other materials distributed or made available to you in connection with this offering shall confer upon you any rights or entitlement with respect to your employment. Your decision whether or not to participate in this offering is entirely voluntary and personal. The offering is discretionary and participation in the offering is separate from and does not form part of your employment.

The launch of the present offering results from a decision made at the discretion of LEGRAND. The decision to include a beneficiary in this or any future offering is taken by LEGRAND in its sole discretion. It does not constitute a right granted and participation in this offering in no way confers any right to participate in similar offers. There is no obligation of LEGRAND to launch new offers in subsequent years.

The offering does not form part of your employment agreement and does not amend or supplement such agreement. Participation in this offering does not entitle you to future benefits or payments of a similar nature or value, nor form part of your salary, and does not entitle you to any compensation in the event that you lose your rights under the offering as a result of the termination of your employment. Benefits or payments that you may receive or be eligible for under the offering will not be taken into consideration in determining the amount of any future benefits, payments or other entitlements that may be due to you (including in cases of termination of employment).

Tax Information for Employees in Canada

*The following summary sets forth general principles that are expected to apply to employees (“**Participants**”) who are and who shall remain, until the disposal of their investment, residents in Canada for the purposes of the federal income tax laws of Canada.*

The tax treatment that applies to you may be different from the regime described in this summary depending on your personal tax situation, and in particular if you are internationally mobile. This summary is given for informational purposes only and does not constitute legal advice, and should not be relied upon as being either complete or conclusive. For legal, tax or professional advice, employees should consult their own tax advisors regarding the tax consequences of participating in this offering.

The tax consequences listed below are described in accordance with Canadian federal income tax law and tax practices and certain French tax law and practices as in force and applicable at the time of the offering. These laws and practices may change over time and the tax consequences may differ among different tax authorities.

This tax note should be read in conjunction with the Brochure and other materials distributed or made available to you.

A. Taxation in France

You should not be subject to taxation or social security charges in France upon subscription. Under currently applicable French tax law, provided your investment is held through the FCPE and such FCPE reinvests any dividends that may be distributed by LEGRAND, you should not be subject to tax or social security charges on such dividends in France. Any gains realized on your investment should not be subject to taxation or social security charges in France.

B. Taxation in Canada

Upon subscription

I. Will I be required to pay any tax or social security charges at the moment of subscription?

Yes, see below.

I.1 Taxation on the difference between the subscription price and the market value of the shares at the time of subscription

A participant in the offering will be required to include in his or her income for the year in which shares are acquired by the FCPE on his or her behalf, as a benefit from employment, the amount, if any, by which the “fair market value” of the shares at the time of their acquisition exceeds the amount paid for the shares. The fair market value of the shares could exceed the amount paid for the shares if, for example, the subscription price for the shares were less than the publicly-traded price of the shares on the acquisition date.

However, in recognition of the five-year lock-up period applicable to the shares, the LEGRAND group intends to take the position that the fair market value of the shares subscribed for under the offering will not exceed the amount paid for such shares. **On this basis, a participant would not be required to include any amount in income as a result of having subscribed for shares under the offering. It should be noted, however, that the Canadian revenue authorities would not be bound by any such position.**

1.2 Taxation of the matching contribution

The receipt of a matching contribution from a participant's employer should constitute a taxable benefit from employment to a participant at the time such matching contribution is received. A participant's employer will generally be required to make payroll source deductions in respect of the benefit for income tax and, where applicable, Canada Pension Plan contributions (or Québec Pension Plan contributions in the case of Québec participants). The exact amount of the employment benefit arising from the matching contribution (the "**Share Benefit Amount**") will be communicated to participants following the share delivery and will be reflected in the participant's 2026 T4 form (or Relevé-1 form in the case of Québec-resident participants).

A participant will be required to include the Share Benefit Amount in his or her personal tax return for the year it is received, and will be subject to tax at his or her applicable marginal tax rate (the highest marginal tax rate for participants resident in the province of Ontario is approximately 53.5%, and is up to approximately 1% higher or 6% lower in the case of other provinces).

1.3 Will the interest-free salary advance be taxable?

A participant receiving an interest-free advance from his or her employer will realize a taxable employment benefit equal to a deemed interest amount prescribed for this purpose under Canadian federal income tax law. Such benefit amount will be reflected in the participant's 2026 T4 form (or Relevé-1 form in the case of Québec-resident participants). A participant will, however, be entitled to claim an interest expense deduction of exactly the same amount from his or her income and accordingly, should not have to pay any income tax amounts as a result of having received an interest-free advance from his or her employer.

Dividends

Dividends received by the FCPE on a participant's behalf must be included in the income of the participant for the year in which such dividends are received, regardless of whether the dividend amounts are reinvested. Any such dividends will not be eligible for the gross-up and dividend tax credit normally applicable to dividends received by an individual from taxable Canadian corporations.

Dividends received by or on a participant's behalf will be taxed at the participant's applicable marginal tax rate (the highest marginal tax rate for participants resident in the province of Ontario is approximately 53.5%, and is up to approximately 1% higher or 6% lower in the case of other provinces) and included in his or her personal income tax return for the year of receipt.

No Canadian social security charges will apply in connection with the receipt of dividends by a participant.

Upon redemption

On the sale or other disposition of a share (including a redemption of FCPE units) for cash, a participant will realize a capital gain equal to the positive difference, if any, between the proceeds received for the share and the aggregate of the "adjusted cost base" of the share and any reasonable costs incurred in connection with the disposition. For this purpose, the participant's "adjusted cost base" of a share at a particular time will generally be equal to the aggregate cost of all shares held by the FCPE on behalf of the participant (i.e., the amount paid for the shares by the Participant at the time of subscription, plus the Share Benefit Amount included in the participant's income) and any other shares held by the participant outside the FCPE, divided by the number of shares held at that time.

Under current law, one-half of any capital gain realized by a participant will be included in the participant's income as a "taxable capital gain" and one-half of any capital loss realized by a participant may be deducted

from the participant's taxable capital gains in accordance with the applicable Canadian federal and provincial tax rules.

Taxable capital gains realized by a participant will be taxed at his or her applicable marginal tax rate and included in his or her personal income tax return for the year of realization (the highest marginal tax rate for participants resident in the province of Ontario is approximately 53.5%, and is up to approximately 1% higher or 6% lower in the case of other provinces).

Capital gains realized by a participant may also give rise to alternative minimum tax for Canadian federal income tax purposes.

No Canadian social security charges will apply in connection with any disposition of shares or on a redemption of FCPE units.

OTHER

Reporting obligations

As indicated above, dividend amounts, the Share Benefit Amount and any taxable capital gain (or allowable capital loss) realized on a disposition of shares (including by way of a redemption of units in the FCPE) must be included in the participant's personal income tax return (Form T1 or the Québec equivalent return, as applicable) for the year such amounts are received or realized, as the case may be.

Such returns are generally due by April 30 of the following year.

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