

LOCAL SUPPLEMENT FOR THE UNITED KINGDOM

*You have been invited to invest in shares of LEGRAND SA (“**LEGRAND shares**”) through the subscription of units in the FCPE “LEGRAND RELAIS 2026” within the context of the 2026 employee share offering plan (the “**offering**”), reserved for employees of the LEGRAND SA Group (the “**LEGRAND Group**”). You will find below a brief summary of the local offering information and principal tax consequences relating to the offering.*

*This document is provided to you in addition to the Information Brochure (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.*

The offering described in this document and in the other communication materials relating to it is presented to you because you are an employee of the LEGRAND Group. Participation in this offering is not obligatory and your decision to participate or not will not impact your employment with the LEGRAND Group, either positively or negatively. 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 SA is giving or can give you any personal, legal, financial or tax advice in relation to this offering 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* (“**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 in 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 SA and its participating direct and indirect majority-owned subsidiaries on the last day of the subscription period, i.e. March 31, 2026, and having accrued at least 3 months’ service 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 order 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 (“**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 (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 Pounds Sterling, the subscription of LEGRAND shares is undertaken in Euros. During the life of the investment, the value of the LEGRAND shares purchased through the FCPE will be affected by fluctuations in the exchange rate between the Euro and Pounds Sterling. As a result, if the value of the Euro strengthens relative to Pounds Sterling, the value of the LEGRAND shares expressed in Pounds Sterling will increase. On the other hand, if the value of the Euro weakens relative to Pounds Sterling, the value of the LEGRAND shares expressed in Pounds Sterling will decrease.

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 € 600. The matching contribution will be invested on your behalf in LEGRAND shares at the discounted price. These shares will be issued 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 for 2025.

Methods of Payment

You can pay the Subscription Price in either, or a combination, of the following ways:

Bank transfer

You can pay the Subscription Price to the bank account designated by your employer by the specified date indicated on the Subscription form or any other communication materials provided to you.

Salary deductions

You can benefit from a cash advance without interest, repayable by deductions from your salary over 10 months starting in May 2026.

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

In the case of termination of your employment contract before February 2027, the entire remaining balance must be paid to your employer before departure.

Dividends

Any dividends paid by LEGRAND on your investment during the lock-up period will be automatically reinvested in the FCPE into additional LEGRAND shares, increasing the value of your FCPE units.

Voting rights

The voting rights attached to each whole LEGRAND share or fraction of share 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., after May 12, 2031 (or earlier in the case of an early exit event, please see section “*Early Exit Events*” below). At the end of the lock-up period, you will be informed directly by the FCPE that the mandatory lock-up period has expired. You will have the choice to either keep or redeem your investment.

Early Exit Events

You may request the redemption of your FCPE units during the abovementioned lock-up period in the following circumstances only:

1. Marriage or civil partnership of the employee,
2. the birth of a child or a child is adopted, provided the employee’s household is already financially responsible for at least two children,
3. divorce or other judicial recognition of separation, if custody of at least one child at the domicile of the employee concerned is retained,
4. disability of the employee or the spouse/civil partner or child as defined under French law,
5. death of the employee or the spouse/civil partner,
6. termination of employment for any reason, including resignation, dismissal, or retirement,
7. over indebtedness of the employee (i.e. bankruptcy),
8. creation by the employee or the employee’s children or spouse/civil partner of a certain business venture, as provided under French law,
9. purchase or enlargement of the principal residence,
10. domestic violence committed against the employee by the spouse/civil partner (or domestic partner) or former spouse/civil partner (or domestic partner),
11. use of proceeds for energy-efficiency renovation work on the principal residence, and
12. use of proceeds for the purchase of an electric and/or hydrogen-powered vehicle.

The above is a summary of the current early exit provisions provided for under French law. The early exit events 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 within a period of six months after the occurrence of such event, except in the event of death, disability, domestic violence, over indebtedness or termination of the employment contract, in which cases no time restriction applies.

Each early redemption case can only allow one early exit. 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.

Labour Law Disclaimer

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

Nothing contained on 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 offerings. There is no obligation on LEGRAND to launch new offerings 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).

Securities Notices

This document and the offering made herein are addressed only to employees of LEGRAND who are eligible to participate in the offering.

The offering is designed to fall within paragraph 11 of Schedule 1 of the Public Offers and Admission to Trading Regulations 2024 (the "POATRs"), which is an exception for employee offerings from the prohibition on public offers of relevant securities under the POATRs. This Local Supplement, the KID of the FCPE "LEGRAND RELAIS 2026" and the Brochure constitute the statement for the purposes of paragraph 11 of Schedule 1 of the POATRs.

Tax summary **for Employees Resident in the United Kingdom**

The following summary sets forth general principles that are expected to apply to employees who are and who shall remain, until the disposal of their investment, resident in the United Kingdom for the purposes of the tax laws of the United Kingdom and the tax treaty concluded between France and the United Kingdom for the avoidance of double taxation dated 18 December 2009 (the “Treaty”) and are entitled to the benefits of the Treaty. 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 definitive advice, employees should consult their own appropriately authorised tax advisors regarding the tax consequences of participating in this offering.

The tax consequences listed below are described in accordance with UK 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 will not be subject to taxation in France upon the subscription of LEGRAND shares through the FCPE. No tax will be levied in France on the dividends received by the FCPE. Any gains realised upon redemption of your FCPE units are not subject to taxation or social charges in France.

B. Taxation in the United Kingdom

Tax or social security charges that may be applicable at subscription

- Taxation on discounted shares

Where the Subscription Price for LEGRAND shares is at a discount to the market value of LEGRAND shares on the day that the subscription orders become firm and are irrevocable (i.e., at the end of the subscription period on March 31, 2026), this discount will be subject to income tax and National Insurance contributions (“NICs”). The market value is calculated based on the closing price of the shares quoted on Euronext Paris on that day, converted into Pounds Sterling.

Income tax will be due at your marginal rate (20% for a basic rate tax payer, 40% for a higher rate tax payer and 45% for an additional rate tax payer, with slightly different rates applying in Scotland) and NICs will be due at your relevant NICs rate (i.e. 8% for a basic rate tax payer, and 2% for a higher or an additional rate tax payer). You should be aware that if your adjusted net income for the tax year exceeds £100,000, the removal of the tax free personal allowance (currently £12,570 per tax year) means that you may pay a higher effective tax rate on earnings between £100,000 and £125,140.

The income tax and NICs due will be calculated and recovered, in the first instance, through PAYE as a deduction from your salary in the first reasonably practicable payroll run after the tax arises. Depending on the amount, direct reimbursement may be requested from you.

- Taxation on the matching contribution

Income tax and NICs arise on the amount of the matching contribution paid by your employer to acquire additional shares on your behalf (with such liabilities arising at the time that the payment is made on your behalf). Income tax and NICs also arise on the amount of any discount on those additional shares (as described above).

Your employer will collect the income tax and NICs due through PAYE as a deduction from your salary, in the first reasonably practicable payroll run after any tax arises. Depending on the amount, direct reimbursement may be requested from you.

- *Tax or social security charges that may be applicable if your investment is paid from an advance/loan granted by the employer and paid back in several instalments via interest-free salary deductions*

If you choose to pay for your subscription by monthly deductions from your salary, the amount of your investment that is outstanding at any time is treated, for tax purposes, in the same way as if it were an interest-free loan from your employer. If this loan (when taken together with all other interest-free loans outstanding in the tax year) does not exceed £10,000 at any point in the tax year, there will be no tax consequences.

If your loan (or loans) exceed £10,000, the whole amount of such loan(s) (not just the amount over £10,000) will be treated as a beneficial loan for income tax purposes, and your employer will be required to report it to HM Revenue & Customs (“HMRC”) on your P11D.

The taxable amount is the difference between the notional rate of interest applied by HMRC to the loan(s) (currently 3.75%) and the rate of interest actually paid, if any (under this offering, the interest rate is nil). If you receive taxable beneficial loan(s) you will need to declare these on your self-assessment tax return and pay any income tax due (see below for more information on self-assessment). Your employer will pay Class 1A NICs on the same amount.

Tax or social security charges that may be applicable on dividends

Any dividends distributed by LEGRAND will be automatically reinvested by the FCPE in LEGRAND shares, increasing the value of your FCPE units.

Despite reinvestment, dividends will be subject to UK taxation when they are received by the FCPE.

The gross dividend reinvested on your behalf, if any (when added to any other dividends that you receive in the same tax year), will be taxed at 8.75% for basic rate tax payers, 33.75% for higher rate tax payers and 39.35% for additional rate tax payers. However, there is an annual dividend tax exemption for all tax payers in respect of the first £500 (for the 2025/26 tax year) of dividends received from all sources. These rates will change to 10.75%, 35.75% and 39.35% respectively for the 2026/2027 tax year.

If your total annual dividend income exceeds the annual dividend tax exemption, dividends should normally be reported under self-assessment on the “foreign” supplementary pages of the tax return. If you are not ordinarily required to complete a self-assessment return and your total dividends are less than £10,000 in the tax year, you can ask HMRC to collect any dividend income tax due through PAYE by changing your tax code. To do this, you should contact the Income Tax: General Enquiries Helpline on 0300 200 3300.

NICs are not payable on dividends.

The acquisition of shares through reinvestment of dividends should not give rise to income tax or NICs charges as these will be acquired at market value.

Tax or social security charges that may be applicable when the FCPE redeems your units

At the end of the lock-up period (or in the event of an authorised early exit event), you will have the choice to:

- *Redeem your FCPE units for cash*

If you redeem your FCPE units (i.e. sell the LEGRAND shares) for cash, this will be treated as a disposal for capital gains tax (“CGT”) purposes. The amount that will be subject to CGT is calculated (in general terms, assuming you do not hold any other LEGRAND shares/FCPE units which are not subject to a holding period) as the difference between the redemption proceeds received (in Pounds Sterling) and the aggregate acquisition price of the shares underlying the FCPE units, whether initially or on the reinvestment of dividends, together with the amount of any discount which was subject to income tax on acquisition.

Any gain which you make will be reduced by your annual personal exemption. You are currently allowed to make £3,000 of capital gains per year (for tax year 2025/26 and 2026/27) from all sources before becoming subject to CGT.

Any gain above the annual exempt amount will be subject to CGT at the prevailing rate, currently 18% for a basic rate tax payer or at 24% for a higher or an additional rate tax payer.

The calculation of CGT can be complex as there are additional rules which can apply when you acquire or dispose of shares on different days (for which you may need to obtain specific advice). If you already hold other LEGRAND shares/FCPE units which are not subject to a holding period and do not redeem your FCPE units for cash immediately at the end of their holding period, then the LEGRAND shares represented by your FCPE units will be pooled, for CGT purposes, with those other Shares/FCPE units and the amount that will be subject to CGT on any sale/redemption from those Shares/FCPE units will be based on the difference between the sale price/redemption proceeds and the average acquisition price of the LEGRAND shares underlying the FCPE units (in Pounds Sterling).

Capital gains are generally reported under self-assessment. You are strongly recommended to put aside enough money from the redemption of your FCPE units to pay any CGT liability when the time comes. If you make a taxable gain on your Shares/FCPE units but would not normally submit a self-assessment tax return, it is possible to declare your gains and pay CGT using HMRC’s online “real time” Capital Gains Tax Service at <https://www.gov.uk/report-and-pay-your-capital-gains-tax>.

NICs are not payable on capital gains.

- *Keep your FCPE units*

No taxation or NICs apply if you decide to keep your investment in the FCPE after the end of the lock-up period. If you later redeem your FCPE units this will be treated as a disposal for CGT purposes and the gains you make (as described above) will be subject to CGT at the prevailing rates at that time.

Reporting obligations with respect to the subscription, holding and redemption of FCPE units, as well as with respect to the receipt of dividends, if any

Where you have a taxable beneficial loan, or have any dividend income tax or CGT to pay you will be required to complete a self-assessment tax return (unless, in relation to dividends or CGT, you are able, and choose, to pay your tax through your tax code/online as described above) and include relevant details.

You are also required to complete a self assessment return under HMRC rules, and include details of your sale, if your sale proceeds are more than the applicable threshold (currently, £50,000) irrespective of whether you make a gain or the amount of your gain.

If you need to submit a self-assessment tax return but do not normally do so, you must register with HMRC for self-assessment by 5 October following the end of the tax year in respect of which you need to submit the tax return.

Tax returns in paper form must be downloaded from HMRC's website (<https://www.gov.uk/self-assessment-forms-and-helplets>) and submitted by 31 October following the tax year end (and HMRC will calculate your tax for you if your return is submitted by this date). Alternatively, you may file your tax return electronically up to 31 January in the calendar year following the end of the relevant tax year (and the online system will automatically calculate your tax for you).

The rates and allowances stated in this document show the current figures in force for the 2025/2026 UK tax year. HMRC amend rates and allowances at frequent intervals so the rates and limits shown here may not be those that will apply at the time when you dispose of your Shares.

* * *