

## **EMPLOYEE SHARE PLAN SUPPLEMENT FOR THE UNITED STATES**

*You have been invited to buy shares of LEGRAND S.A. ("LEGRAND") through the 2026 employee share plan offering (the "**Offering**"). This supplement for the United States (this "**U.S. Supplement**") sets forth a brief summary of the U.S. Offering and the main U.S. tax impacts should you choose to invest in the Offering.*

*This U.S. Supplement is provided to you in addition to the U.S. information brochure (the "**U.S. Brochure**") and the International Employee Savings Plan (the "**Plan**", together with the U.S. Supplement and the U.S. Brochure, the "**Offering Documents**") which have been made available to you on the website <https://employeeeshareplan.legrandgroup.com>. For more details about the Offering, please refer to these Offering Documents.*

*Please note that the decision to participate in this Offering is yours alone to make. You should consider your own particular circumstances and consult your accountant or attorney for financial, tax or legal advice to determine if this Offering is right for you.*

*Please note that LEGRAND cannot give you any personal, financial or tax advice, or any guarantee as to the future price of the LEGRAND shares, which are listed and traded on the Euronext Paris stock exchange.*

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

*If you have any questions, please contact your local Human Resources ("**HR**") representative or email HR Benefits at [LNA.Benefits@legrand.com](mailto:LNA.Benefits@legrand.com).*

### **GENERAL DESCRIPTION OF THE OFFERING**

#### **Shares Reserved for Employees**

LEGRAND shares (the "**Shares**") will be offered to all eligible employees of participating LEGRAND group companies (the "**LEGRAND Group**", consisting of LEGRAND and its participating direct and indirect majority-owned subsidiaries). LEGRAND is making the Offering using shares reserved for employees who participate in this Offering.

#### **Eligible Employees**

All U.S. employees (excluding interns and cooperative students) are eligible to participate in the Offering if they:

- are employed by a Participating Employer (defined below);
- have at least three months of employment between January 1, 2025 and March 31, 2026; and
- are still employed on March 31, 2026.

The minimum three-month employment requirement is based on service as an employee with any LEGRAND entity since January 1, 2025, and does not need to be continuous.

Participating Employers include Legrand North America, LLC; Avtron Power Solutions, LLC; Cablofil, Inc.; Finelite, Inc.; Focal Point, LLC; Legrand AV, Inc.; Legrand Connectrac, LLC; Legrand

DPC, LLC; Legrand Lighting Manufacturing Company; The Original Cast Lighting, Inc.; Pass & Seymour, Inc.; Starline Holdings, LLC; The Watt Stopper, Inc.; The Wiremold Company; ZPE Systems, Inc.; and Borri Power (US) Inc.

If you have any questions about your eligibility to participate, please contact your local HR representative or email HR Benefits at [LNA.Benefits@legrand.com](mailto:LNA.Benefits@legrand.com).

### **Subscription (Election) Period**

The election period, otherwise known as a subscription period, will start on Friday, March 13, 2026, and will end by 6:00 p.m. ET on Tuesday, March 31, 2026 (the “**Subscription Period**”).

To sign up to purchase Shares in this Offering, you must complete an online election form (the “**Subscription Form**”) during the Subscription Period at <https://employeehareplan.legrandgroup.com>. Please contact your local HR representative or email [LNA.Benefits@legrand.com](mailto:LNA.Benefits@legrand.com) if you have questions or need help.

During the Subscription Period, you can cancel or change your election as many times as you want.

Your election to purchase Shares in this Offering will become final, binding and irrevocable as of 6:00 p.m. ET on March 31, 2026.

The number of Shares available for this Offering is limited. If the total number of shares requested exceeds the number of shares available, the highest subscriptions will be capped to ensure all employees have the chance to participate. You will be notified in mid-April if your election is capped.

Remember that you are under no obligation to purchase Shares in this Offering. If you choose not to participate in the Offering, you do not have to do anything. Your decision to purchase or not to purchase Shares will have no effect, positive or negative, on your employment.

### **Subscription Price (Discounted Price)**

The Shares are offered at a 20% discount. The subscription price (the “**Subscription Price**”), the price that you will pay for each Share, is based on the average of the Share closing price for the twenty (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.

Because LEGRAND is a French company, the Reference Price and the Subscription Price will initially be established in euros (“**Euros**” or **€**), the currency of the Euro Zone in the European Union. However, in order to permit U.S. employees to pay the Subscription Price in U.S. dollars, the Subscription Price will be converted into U.S. dollars (\$) based on a Euro/U.S. dollar exchange rate that will be set by LEGRAND before the start of the Subscription Period. This exchange rate will apply through the repayment period. This ensures that the amount of your payment obligation will not be subject to any Euro/U.S. dollar exchange rate changes that may occur after the Subscription Price is fixed. LEGRAND has sole responsibility and discretion to determine the applicable exchange rate and will notify employees at the start of the Subscription Period of the U.S. dollar Subscription Price. U.S. employees will make all payments in U.S. dollars. (See *Foreign Exchange Control Information* below).

The amount you elect to contribute (the “**Subscription Amount**”) may not exceed 25% of your 2025 gross annual pay. If you worked less than 12 months in 2025 or your employment commenced only in 2026, your pay will be annualized for purposes of this cap. This cap applies only to your elected

Subscription Amount and does not include the value of any Company Matching Contribution (*discussed below*).

### **Company Matching Contribution**

LEGRAND will provide a “**Company Matching Contribution**” equal to 100% of your Subscription Amount, up to a maximum of 600 Euros (€600), which is approximately \$700, depending on the daily Euro/U.S. dollar exchange rate. (*Note: The exchange rate will be set by LEGRAND in advance of the Subscription Period, so you will know how much the Company Matching Contribution will be worth in U.S. dollars when you make your election to buy Shares.*) The Company Matching Contribution will be invested on your behalf in Shares purchased at the Subscription Price (*i.e.*, benefiting from the 20% discount). These Shares (the “**Company Matching Shares**”) will be issued and held directly by you together with the Shares you purchase.

### **Custody of Your Shares**

You will purchase Shares of stock directly. All Shares, including the Company Matching Shares, will be issued to you on May 12, 2026, and held in a securities account in your name at a French bank, BANQUE TRANSATLANTIQUE (the “**Custodian**”). A cash account will also be set up for you to receive any dividend payments or to accept the proceeds from the sale of any Shares. LEGRAND will pay the account fees for you.

The Custodian will send you enrollment information to sign up for access to the securities and cash accounts. You will need to enter your U.S. bank information so that the Custodian can make any payments to you with respect to the Shares in your account. More information regarding custody of your Shares will be provided to you following the Subscription Period.

You must complete and upload a U.S. tax form (IRS Form W-9) to the Custodian’s portal before the Shares can be transferred to your account.

The Shares will be issued to you on May 12, 2026 if you complete the Custodian bank enrollment process timely and accurately at least 3 business days before the Shares are issued to you on May 12, 2026 (*i.e.*, by May 6, 2026). Otherwise, your Shares will be held in a holding account and will be transferred to your account only after you complete this process.

LEGRAND will be able to transfer your Shares into a French collective shareholding vehicle, known as a “*Fonds commun de placement d’entreprise*” or FCPE, as long as this does not impact your taxes negatively. This type of investment vehicle is commonly used in France to hold shares owned by employee-investors. This will not impact the number, value, dividends or voting rights of your Shares.

### **Methods of Payment**

You can elect to pay the Subscription Amount (*i.e.*, the amount you choose to invest) by one of the following payment options:

- (i) by a one-time bank wire/ACH transfer to LEGRAND and submitted by May 15, 2026;
- (ii) by payroll deduction, up to a cap of \$9,000, over six (6) months beginning with the first pay period in July 2026; or
- (iii) a combination of the two options above.

If funds are not received by bank wire, you agree to change your election to payroll deduction over six (6) months beginning with the first pay period in July 2026.

Any portion of the Subscription Amount you elect to pay via payroll deduction will be considered an interest-free loan from LEGRAND. This will be known as a "**Payroll Advance**." The amount of Payroll Advance you may elect is limited to a total of \$9,000, and the amount of the repayment deducted from your monthly pay may not exceed 10% of your monthly net pay.

If you elect to pay via payroll deduction over six months and need to change your payment method due to unforeseen circumstances, you can submit a one-time payment (*i.e.*, bank wire, personal check, certified bank check or money order) for the full amount of the Payroll Advance that you still owe.

You must repay the Payroll Advance in full before receiving the value of your Shares due to an Early Exit Event distribution (*discussed below*). If you sell Shares pursuant to an Early Exit Event prior to having repaid the Payroll Advance in full, LEGRAND will have the right, subject to applicable law, to withhold the balance of the outstanding amount of the Payroll Advance from the proceeds resulting from any such sale of your Shares. You must complete the account opening process (including uploading IRS Form W-9) on the Custodian's portal before the Shares can be transferred to your account and sold.

In the event the applicable law in the state in which you reside or work restricts LEGRAND's ability to continue Payroll Advance repayment deductions from your payroll due to your financial hardship at any point before the conclusion of the six-month repayment period, LEGRAND reserves the right to i) consider you to be in a situation of over-indebtedness and ii) sell or cause to be sold any or all of your Shares, without prior formal notice to you and in accordance with applicable law, in an amount sufficient to repay in full the outstanding balance of such Payroll Advance and to otherwise take all available legal action to collect such outstanding balance.

If you terminate employment for any reason prior to your repayment in full of any Payroll Advance, the outstanding balance of any such Payroll Advance will remain due and payable, as permitted by applicable law, according to the repayment procedures set out in your Subscription Form and on the subscription portal at <https://employeeshareplan.legrandgroup.com>. LEGRAND may take all appropriate measures, as permitted by applicable law, to recover any outstanding Payroll Advance amount.

### **Holding Period**

Your Shares (including Company Matching Shares) are subject to a holding period of five (5) years, beginning May 12, 2026 through May 12, 2031 (inclusive). During this period, you will not be able to sell or otherwise dispose of your Shares, unless you qualify for an Early Exit Event (*discussed below*).

At the end of the holding period, you will be notified that the holding period has expired. You will then have the choice to either keep or sell your Shares. If you keep your Shares in the account with the Custodian, LEGRAND will continue to pay the account fees.

### **Early Exit Events**

You may request an early release of your Shares from the five (5)-year holding period discussed above in the following circumstances:

- 1) Your entry into a marriage as evidenced by a marriage certificate issued by the appropriate local authority,
- 2) In the event of domestic violence being committed against you by your current or former spouse, family member, household member or partner as evidenced by a police report, or court filing or decision attesting to the occurrence of such domestic violence,
- 3) Your disability as approved by MetLife under LEGRAND's long-term disability plan, or the disability of your spouse or dependent child as approved by the Social Security Disability Insurance Program,
- 4) Your death or the death of your spouse as evidenced by a death certificate issued by the appropriate local authority,
- 5) The termination of your employment, including but not limited to your voluntary resignation or retirement,
- 6) Your acquisition of a principal residence as evidenced by such certifications as may be requested by your employer,
- 7) Your requested need for funds to repair your principal residence following damage from a natural disaster as declared by the relevant local government authorities in the state in which your residence is located and as evidenced by such certifications as may be requested by your employer,
- 8) Your insolvency or bankruptcy as evidenced by a judicial or other court filing or decision regarding same,
- 9) Creation by you, your children or spouse of certain business venture, so long as the business does not violate your employer's conflict of interest policy and/or your employer's outside employment policy. Required documentation to include certificate of incorporation or formation and/or other organizational documents,
- 10) Use of proceeds for energy-efficiency renovation work on the principal residence, and
- 11) Use of proceeds for the purchase of an electric and/or hydrogen-powered vehicle.

The above is a summary of the applicable qualifying early exit provisions provided by LEGRAND under French law (the "**Early Exit Events**"). Such Early Exit Events generally must be interpreted and applied in a manner consistent with French law, but only to the extent not in conflict with the relevant laws of the United States, including the law of the state in which you live and work.

If you experience an Early Exit Event listed above, you (or your executor) must submit a request for approval to your local HR representative for the sale of your Shares and provide any relevant supporting documentation as required by LEGRAND. Such request and required documentation must be submitted within six (6) months after such Early Exit Event has occurred, except in the event of death, disability, domestic violence, insolvency or bankruptcy and termination of employment, in which case no such time limit applies.

Upon LEGRAND's approval of your Early Exit Event request, you (or your executor) must decide whether to sell all or some of your Shares. You cannot submit multiple requests for the sale of Shares for the same Early Exit Event. If you are approved for a qualifying Early Exit Event, you may sell your Shares and receive the cash proceeds.

You should not assume that an Early Exit is applicable unless and until LEGRAND confirms in writing to you that such an Early Exit Event is approved. You should read the information in the section below called "*Summary of Taxation for the United States*" for the tax impacts resulting from the sale of your Shares.

For more information, please contact your local HR representative or email HR Benefits at [LNA.Benefits@legrand.com](mailto:LNA.Benefits@legrand.com).

### **Redemption (Exchanging Shares for Cash)**

Your Shares (including Company Matching Shares) will become available to you after the five (5) year holding period ends, or earlier if you are approved for a qualifying Early Exit Event. On such date, you may sell your Shares and receive the cash proceeds. You can also choose to continue to hold your Shares in your securities account, and you can decide to sell or dispose of your Shares at any time.

You should read the information in the section below called *Summary of Taxation for the United States* for the tax impacts resulting from the sale of your Shares.

### **Dividends**

Any dividends paid on the Shares will be paid in Euros to your cash account with the Custodian. You can transfer the dividends to your U.S. bank account at any time. However, an intermediary bank may charge you a fee to exchange your cash from Euros to U.S. dollars, so you may want to hold your dividends in the Custodian bank until the end of the five-year holding period to limit these fees.

### **Voting Rights**

You will have the right to vote at LEGRAND's annual meetings, after the Shares are issued to you (*i.e.*, on May 12, 2026).

### **Securities Law Information**

The securities in this Offering have not been, and will not be, registered under the U.S. Securities Act of 1933, as amended (the "**Securities Act**"), or under any securities laws of any state or other jurisdiction of the United States. Neither the U.S. Securities and Exchange Commission nor the authorities of any state or other jurisdiction of the United States have approved or disapproved the securities or passed on the adequacy or accuracy of this document or the other documents delivered to you related to the Offering. Any representation to the contrary is a criminal offense. The securities are offered under exemptions provided by the Securities Act and applicable state laws, and certain rules and regulations. The securities may not be sold, transferred or otherwise disposed of within the United States in the absence of an effective registration statement under the Securities Act or an exemption from the registration requirements under the Securities Act and applicable state securities laws. LEGRAND may require an opinion of counsel that an exemption from registration is available.

Please carefully read this U.S. Supplement and the other Offering Documents. We also recommend that you read the following documents which provide important information about LEGRAND's

business and financial results, and the risks associated with investing in Shares:

- LEGRAND's 2024 Universal Registration Document that it has registered with the AMF (the French securities authority);
- LEGRAND's 2025 Financial Report; and
- Any other relevant financial documents published by LEGRAND.

Printed copies of these documents, which have been provided to you electronically, are available upon request from your local HR representative or by emailing HR Benefits at LNA.Benefits@Legrand.com.

LEGRAND is not required to sell or provide any Shares under this Offering until LEGRAND has confirmed to its satisfaction that all applicable laws and regulations have been met with respect to the Offering, including the requirements for exemption from registration under the Securities Act, the Securities Exchange Act of 1934, as amended, and all applicable state securities laws.

#### **Rule 701**

The Offering is a “compensatory benefit plan” within the meaning of Rule 701(c)(2) under the Securities Act, and LEGRAND will be relying on the exemption from registration under the Securities Act provided by such Rule 701.

#### **Foreign Exchange Control Information - Euro / U.S. Dollar Exchange**

You will pay for your investment in the Shares in U.S. dollars. Because the Shares are listed on the Euronext Paris stock exchange in Euros, your investment will be impacted by currency exchange rates, which change daily.

The Subscription Price will be converted to U.S. dollars at an exchange rate that will be set by LEGRAND prior to the Subscription Period. Such exchange rate will be communicated to you with the Subscription Price and will remain valid for the payment of the Subscription Price until the Payroll Advance has been paid back. Any difference between the Subscription Price exchange rate determined by LEGRAND and the exchange rate in effect on the date of your payment(s) in U.S. dollars will not affect the amount of your investment.

After the shares have been issued to you (*i.e.*, on May 12, 2026), changes in the exchange rate between the Euro and the U.S. dollar can have a positive or negative impact on your investment in the Shares. During the life of your investment, the value of your Shares will be affected by changes in the currency exchange rate between the Euro and the U.S. dollar. As a result, if the value of the Euro strengthens relative to the U.S. dollar, the value of your Shares expressed in U.S. dollars will increase. On the other hand, if the value of the Euro weakens relative to the U.S. dollars, the value of your Shares expressed in U.S. dollars will decrease.

#### **Labor Law Disclaimer**

Please note that the Offering is provided to you by the French parent company LEGRAND, not by Legrand North America, LLC or your Participating Employer in the United States.

Nothing contained in this U.S. Supplement or in any other Offering Documents gives 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 to you. The Offering is discretionary, and participation in the Offering is separate from and does not form part of your employment.

LEGRAND has decided to offer this employee stock purchase plan at its discretion. The decision to include a beneficiary in this or any future offering is made by LEGRAND in its sole discretion. It does not guarantee you a specific right. Participation in this Offering in no way gives you any right to participate in similar offers. There is no obligation of LEGRAND to launch new offers in subsequent years.

The Offering does not guarantee your employment with LEGRAND for any period of time. 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).

## Summary of Taxation for the United States

*The following summary sets forth general principles that are expected to apply to employees who are, and will remain until the sale or other disposal of their investment in the Shares, U.S. citizens or residents of the United States for U.S. federal income tax purposes and for purposes of the treaty entered into between France and the United States for the avoidance of double taxation dated August 31, 1994, as amended (the "**Treaty**"). This summary is given for informational purposes only and should not be relied upon as being either complete or conclusive. This summary is based on current U.S. federal income tax law and the Treaty, which could change at any time in a manner that could affect the tax consequences described below (possibly on a retroactive basis). This summary does not claim to address all aspects of U.S. federal income taxation or French taxation that may be relevant to you in light of your personal circumstances, nor does it address the possible application of state, local, or other tax laws. For definitive advice, you should consult your own tax advisor regarding the tax impacts of participating in this Offering.*

**This tax summary should be read along with the U.S. Brochure and other Offering Documents distributed to you.**

### **A. Taxation in France**

You will not be subject to taxation in France at the time you buy, sell or otherwise dispose of your Shares. In other words, any gain realized upon the sale or disposal of your Shares will not be subject to taxation in France.

However, any dividends that may be paid on your Shares will be subject to taxation in France. Under French law, dividends distributed by a French issuer to natural persons who are not French tax residents are generally subject to a French withholding tax at the current rate of 12.8%<sup>1</sup>. This means French taxes will be deducted or withheld from any dividend payments you receive.

*Example 1 – Assume the following facts:*

- *LEGRAND pays a €100 dividend on your Shares.*
- *The Custodian will withhold 12.8% of the dividend to satisfy French withholding tax obligations.*
- *Gross dividend = €100.00*
- *French withholding tax = € 12.80 (€100 x 12.8%)*
- *Net dividend paid to you = € 87.20*

*You may be able to claim the €12.80 paid in French withholding tax as a credit or deduction for U.S. income tax purposes. Please consult your personal tax advisor regarding any such credit or deduction.*

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<sup>1</sup> The dividend withholding tax rate is increased to 75% when the dividends are paid to a bank account opened in a Non-Cooperative State or Territory as defined under the French Tax Code ("NCST"), unless the distribution of the dividends in a NCST has neither the object nor the effect of locating the dividends in such a NCST for tax evasion purposes. The list of NCSTs is updated at least once a year. The states and territories qualifying as NCSTs are currently the following: Anguilla, Antigua and Barbuda, Turks and Caicos Islands and Vanuatu. If you hold your shares through a non-French custodian, it is possible that the withholding tax rate may be increased to twenty-five percent (25%). The rate of 12.8% is subject to various conditions including that (i) the dividends are not paid in a NCST and (ii) the paying agent is provided with adequate information and documentation evidencing that the dividends are paid to a non-resident natural person and the paying agent provides documentation to the French Individual Tax Department for Non-Residents.

## **B. Taxation in the United States**

### **Taxation of the Shares**

- *Taxation on the difference between the Subscription Price and the fair market value of the Shares upon subscription*

The 20% discount on the Subscription Price is considered compensation income and is subject to U.S. federal income tax when the Shares are issued to you. You will be taxed on an amount equal to the difference between the (i) Subscription Price and (ii) the fair market value of the Shares on the last day of the Subscription Period, on March 31, 2026 (the "**Closing Price**"), taking into account the applicable currency exchange rate. Any difference between the exchange rate used to determine the Subscription Price and the actual exchange rate on the last day of the Subscription Period will cause an increase or decrease in your taxable amount. In addition, the Closing Price may be more or less than the Reference Price, and this will also affect the amount of income calculated for you. This income will be reported by your employer on your 2026 Form W-2 as additional compensation.

This income will be subject to payroll withholding of U.S. federal income and employment taxes at or around the time the Shares are issued to you once your employer has calculated the amount of income (*i.e.*, June 2026), if you are actively employed. While ordinary income is subject to tax at progressive U.S. federal income tax rates of up to 37% (depending on your personal tax bracket), such income is generally classified by your employer as supplemental wages and subject to U.S. federal income tax withholding at a flat rate of 22%. State and local income taxes also may apply, including state income tax withholding, depending on the state in which you live or work.

Employment tax withholding includes the Medicare tax of 1.45% which applies to all compensation and the 6.2% Social Security tax which, for 2026, applies to the first \$184,500 of annual compensation. Under U.S. federal law, you must also pay an additional Medicare tax of 0.9% on compensation you earn in excess of \$200,000 (\$250,000 for married couples filing jointly).

Please note that if your employer withholds federal, state and/or local income tax at a rate below your marginal rate (or if your employment has terminated before taxes are withheld from your pay), you will be responsible for paying any additional tax due either through estimated tax payments or upon filing your annual tax return. For example, if your marginal federal income tax rate is 24%, then the flat rate federal income tax withholding of 22% for supplemental wages may not be sufficient and you will need to pay any additional tax due according to your regular schedule of paying tax. *You are advised to consult your personal tax advisor regarding the tax impact of buying Shares.*

### **Taxation of Company Matching Shares**

The value of the Company Matching Shares is also considered compensation income and is subject to U.S. federal income tax when the Shares are issued to you. You will be taxed on the Closing Price of the Company Matching Shares you receive, taking into account the applicable currency exchange rate. LEGRAND will be responsible for calculating the U.S. dollar value of this amount at the prevailing currency exchange rate in place on the last day of the Subscription Period and submitting such amount to payroll for processing of your taxable income. The income recognized from the Company Matching Shares will be treated as additional compensation taxed in the same manner as described above for your subscribed Shares, including for income and employment tax withholding purposes, and will be reported by your employer as such on your 2026 Form W-2.

Note: The amount of compensation recognized on your subscribed Shares and Company Matching

Shares is not paid to you in cash. Instead, you will receive Shares of stock that will be held for you by the Custodian bank in France. **Therefore, when the additional income and employment tax withholdings are applied to your regular payroll income in June 2026, your take-home pay will be reduced for at least one pay period.**

*Example 2\** – Assume the following facts:

- Subscription Price per Share (A) = \$25
  - Closing Price per Share (B) = \$30
  - Closing Price per Company Matching Share (C) = \$30
  - Number of Shares subscribed (D) = 10
  - Number of Company Matching Shares received (E) = 10
- Under these assumptions, your taxable income in 2026 is calculated as follows:
    - Total Closing Price of subscribed Shares:  $\$30 (B) \times 10 (D) = \$300$
    - Total Closing Price of Company Matching Shares:  $\$30 (C) \times 10 (E) = \$300$
    - Total Subscription Price:  $\$25 (A) \times 10 (D) = \$250$
    - Taxable Income: Total Closing Price of Shares ( $\$300$ ) – Total Subscription Price ( $\$250$ ) + Total Closing Price of Company Matching Shares ( $\$300$ ) =  $\$350$

Taxable income in 2026 is **\$350**, which would be included on Form W-2 as additional compensation.

Estimated Withholding Taxes Payable on \$350 of Taxable Income = \$103.78, calculated as follows:

- Supplemental Wage Withholding (Federal Income Tax):  $22\% \times \$350 = \$77$
- Social Security Tax:  $6.2\% \times \$350 = \$21.70$
- Medicare Tax:  $1.45\% \times \$350 = \$5.08$
- *State/Local Income Tax Withholding (depending on your state of work/residence - not estimated)*
- Total Tax Withheld:  $\$77 + \$21.70 + \$5.08 = \$103.78$

*\* For the sake of simplicity, this example does not address Euro/U.S. dollar conversion.*

The above example is for illustrative purposes only and does not indicate what the value of the Shares will be on March 31, 2026 or any other date in the future.

#### *- Taxation of Payroll Advance*

If you elect to receive a Payroll Advance from LEGRAND to fund your Shares, the Payroll Advance will be treated as an interest-free loan for U.S. federal income tax purposes so long as the total amount of such Payroll Advance, combined with any other loans and payroll advances extended to you by LEGRAND, does not total more than \$10,000. The amount of Payroll Advance is capped at \$9,000 and it is therefore expected that any Payroll Advance you elect will be treated as an interest-free loan.

#### **Taxation of dividends**

For U.S. federal income tax purposes, the gross amount of any dividend paid on your Shares, including any French withholding tax applied, must be included in your gross income as dividend income in the year the dividend payment is received. The amount of a dividend paid in Euros, including any French

taxes withheld, must be converted to the U.S. dollar value of the Euro amount calculated using the currency exchange rate in effect on the date the dividend is paid to you. Please note that you will include the U.S. dollar value of the dividend in income for U.S. tax purposes, regardless of whether you actually convert the Euros you receive into U.S. dollars.

Subject to certain exceptions for short-term and hedged positions, the U.S. dollar amount of dividends received will be subject to U.S. federal income tax at a maximum rate of 20%, if the dividends meet the conditions under U.S. tax rules for treatment as “qualified dividends,” including holding the Shares for a certain period of time. Non-qualified dividends are taxed at the federal rates applicable to ordinary income (*i.e.*, up to 37%). *If you have any questions regarding the treatment of qualified dividends and non-qualified dividends, please consult your personal tax advisor.*

In general, employment taxes (*i.e.*, Social Security and Medicare tax) are not imposed on dividend income. However, your dividend income may be subject to a special 3.8% Medicare tax. This tax is imposed on “net investment income,” which generally includes dividends (including qualified dividends), if your modified adjusted gross income is higher than a threshold amount. The amount of net investment income subject to this tax is the lesser of (a) your total net investment income; or (b) the amount of your modified adjusted gross income that exceeds \$200,000 (\$250,000 for married couples filing jointly).

Dividends may also be subject to state and local income taxes, depending on the state in which you live.

You will be responsible for calculating and paying any taxes due on dividends paid on your Shares.

French tax withholding on the gross amount of a dividend generally should be treated as a payment of a foreign income tax for purposes of the U.S. foreign tax credit rules. Subject to certain conditions and limitations, you may be entitled to claim a foreign tax credit or deduction for U.S. federal income tax purposes on the amount of French tax that is withheld. *You should consult with your personal tax advisor regarding the availability of a foreign tax credit based on your particular circumstances.*

### **Taxation upon the sale or disposal of your Shares**

At the end of the five (5) year holding period, you can continue to hold your Shares or sell or otherwise dispose of your Shares.

Upon a sale of your Shares, you will generally recognize a capital gain or loss, measured by the difference between the U.S. dollar value of the amount realized upon the sale of the Shares (*i.e.*, the gross proceeds from the sale) and your tax basis in the Shares (determined in U.S. dollars). Your tax basis in the Shares will generally be the Subscription Price of the Shares plus the amount of compensation on which you paid income tax in 2026 upon acquiring the Shares, including the Company Matching Shares (*i.e.*, generally including the discount amount and the Closing Price value of the Company Matching Shares).

For example, in *Example 2* above, your tax basis in the Shares you purchased would be \$300 (\$250 total amount paid + \$50 taxable income) and your tax basis in the Company Matching Shares you received would also be \$300 (\$0 total amount paid + \$300 taxable income).

Any gain or loss will be treated as a long-term capital gain or loss if you hold the Shares for more than one year (*i.e.*, you sell them after May 12, 2027) or as a short-term capital gain or loss if you hold the Shares for one year or less (*i.e.*, you sell them on or before May 12, 2027). Any long-term capital gain

generally will be subject to U.S. federal income tax at preferential rates (currently a maximum of 20% for 2026). Short-term capital gain is generally subject to U.S. federal income tax at the same rates that apply to ordinary income (*i.e.*, up to 37%). In the event of a loss, the deductibility of capital losses is subject to limitations.

In general, employment taxes are not imposed on capital gains from the sale of Shares. However, your capital gains may be subject to the 3.8% Medicare tax on net investment income described in the above section on taxation of dividends. Net investment income includes capital gains.

State and local income taxes may apply to your gain, depending on the state in which you live.

You will be responsible for calculating and paying any taxes due upon the sale of your Shares.

If you keep the Shares after the end of the holding period, no additional U.S. tax should apply (except for taxes on any dividends as discussed above), until you sell or otherwise dispose of your Shares.

### **Reporting obligations with respect to the subscription, holding and disposal of the Shares**

In any year in which you recognize income or gains related to the Shares, you will be required to report the relevant amount(s) on your annual federal income tax form (e.g., Form 1040) and any applicable state or local tax form.

The U.S. Internal Revenue Service requires taxpayers to include a Form 8938 with their annual federal income tax return to disclose “specified foreign financial assets,” if the total value of foreign financial assets held outside the United States exceeds a minimum threshold that, depending on individual circumstances, can be as low as \$50,000. Generally, foreign securities, including the Shares, and foreign financial accounts are considered to be “specified foreign financial assets.”

In addition, the Bank Secrecy Act requires U.S. persons who own a foreign bank account, brokerage account, mutual fund, unit trust, or other financial account to file a FinCEN Form 114, Report of Foreign Bank and Financial Accounts (“**FBAR**”) annually with the Department of Treasury, if: (i) the person has a financial interest in, signature authority over, or other authority over one or more accounts in a foreign country, and (ii) the aggregate value of all foreign financial accounts exceeds \$10,000 at any time during the calendar year.

Your Shares will be held in an account with a non-U.S. Custodian and will generally be counted towards the thresholds for the Form 8938 and the FBAR. *You should consult your personal tax advisor to determine if these or any other reporting obligations apply to you.*

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