Limoges, May 31, 2023

Combined Meeting of Shareholders, May 31, 2023

Answers to shareholders' written questions

The Board of Directors has received 11 written questions from two shareholders.

The present document, made available on the company's website on May 31, 2023 in accordance with the law, contains the answers to those questions.

Written questions from the *Forum pour l'Investissement Responsable* on May 3, 2023 (questions reproduced in full without amendment)

Environment

1. a) Under the Paris Agreement, how does each of your initiatives to reduce direct and indirect GHG emissions contribute to your decarbonization target across all scopes (percentage of the reduction in emissions achieved through each initiative)? What role do negative emissions play in your decarbonization targets?

In 2020, Legrand made a commitment to reducing its GHG emissions by 2030 in line with the most ambitious Paris Agreement target, which aims to limit the global increase in temperatures to 1.5°C above pre-industrial levels. That commitment was validated in 2021 by the Science Based Targets initiative (SBTi), which is backed by the WWF, the United Nations Global Compact, the World Resources Institute and the CDP.

In addition, the Group has a target of collective carbon neutrality by 2050. This will be achieved by continuing the sharp reduction in the Group's GHG emissions in all parts of its value chain (by 90%) and by neutralizing emissions that cannot be avoided (through carbon capture) by 2050, including the following targets for 2030:

1. A 50% reduction in the Group's Scopes 1 and 2 emissions, with a 2019 baseline, i.e., 177,000 metric tons of CO_2e (CO_2 equivalent), by:
   - Reducing the energy consumption of its sites by 3% per year on average;
   - Deploying highly energy-efficient solutions across its sites;
   - Making use of renewable energies by:
     - producing renewable energy at the Group's industrial sites (25% of industrial sites equipped with renewable energy facilities by 2024);
     - purchasing green electricity with the aim of achieving 80% renewable electricity in 2025;
   - Shifting its vehicle fleet towards hybrid or electric vehicles.

   At the end of 2022, the Group's Scopes 1 and 2 GHG emissions fell by 15% compared to 2021 and by 33% compared to the 2019 SBTi baseline.

2. A 15% reduction in Scope 3 emissions compared to a 2019 baseline covering 81% of Scope 3, i.e., 2,710 thousand metric tons of CO_2e, to be achieved in particular by supporting the Group's supply chain to help it reduce GHG emissions.

In 2022, the Group's Scope 3 GHG emissions amounted to 2,802 thousand metric tons of CO_2e, stable relative to 2021 (SBTi scope) and slightly higher than in 2019 (+3.4%).

In addition to the aforementioned actions, the Group made a commitment in 2022 to neutralize its GHG emissions in Scopes 1 and 2 and in two categories of Scope 3 (business travel and employee commuting) through voluntary carbon offsetting. In 2022, the Group emitted 155,000 thousand metric tons of GHGs in Scopes 1 and 2 and the two categories of its Scope 3.

As regards "negative" emissions (emissions avoided through the use of energy-efficiency products offered by Legrand—these solutions accounted for 22% of the Group's revenue in 2022—or Scope 4 emissions), they cannot be included in Legrand's CO_2e emissions calculations and are also not included in the Group's carbon-reduction targets.

As part of Legrand's fifth CSR Roadmap, which was launched in March 2022, the target regarding Scope 4 is to enable Legrand customers to avoid 12 million metric tons of CO_2e emissions between 2022 and 2024.

b) Can you state the amount of investment necessary for each initiative to reduce your direct and indirect emissions as part of your decarbonization strategy?

The financial impact of targets related to the Group's CSR Roadmap is factored into the Group's medium-term financial targets, which were reiterated in particular in the September 22, 2021 Capital Markets Day, a replay of which can be viewed on the legrandgroup.com website. These targets include notably:

- Adjusted operating income (after restructuring costs) equal to around 20% of sales on average per year;
- Normalized free cash flow of between 13% and 15% of sales on average per year, with a long-term capex target of between 3% and 3.5% of sales on average per year and R&D expenditure[1] maintained at around 5% of sales per year.

More specifically, two subjects must be distinguished in terms of capex.

1. Under the European Taxonomy regulation, Legrand reports investments (capex) eligible and aligned with the taxonomy regulations.

   The Group uses the following approach for calculating Taxonomy-eligible capex:

   - it calculates capex that is Taxonomy-aligned by its nature (such as the installation of photovoltaic panels at the Group's sites or the acquisition of electric vehicles); and
   - it applies the percentage of eligible revenue percentage to all of the Group's remaining capex;
   - accordingly, total Taxonomy-eligible capex was €30 million in 2022.

     The denominator for the capex ratio consists of total acquisitions of fixed assets during the year as defined by the Taxonomy regulation. On this basis, the eligible capex ratio comes to 11.3%. For aligned capex, the approach is similar to that used to calculate eligible capex. It is calculated as the sum of a proportion of aligned expenditures by nature and the result of multiplying the aligned revenue ratio to total remaining expenditures, giving a ratio of 10.9%.

     This information is presented on page 90 of Legrand's 2022 Universal Registration Document.

2. As regards investment in measures taken by the Group to decarbonize its business activities and presented above, please note the following:

1. R&D expenditure (including capitalized costs) before purchase accounting charges relating to the acquisition of Legrand France.

- A 3% reduction in energy consumption on average and the deployment of high-energy-efficiency solutions at the Group's sites: the capex required for those actions relates to process and efficiency improvements at the Group's sites and so is not specific to its CSR commitments. The relevant portion of capex is included in the above figures relating to the Taxonomy regulation.
- The use of renewable energy produced at the Group's sites and the purchase of green electricity: with rising energy prices in Europe, this does not have any additional impact on the Group's expenditure. Few of these projects require direct capex, and such capex is included in the Taxonomy section.
- Adoption of hybrid and electric vehicles in the Group's vehicle fleet: this additional spending is marginal relative to the Group's overall spending and does not correspond to capex since vehicles are generally leased.
- The 15% reduction in Scope 3 emissions from a 2019 baseline covering 81% of Scope 3, i.e., 2,710 thousand metric tons of CO_2e, to be achieved particularly by supporting the Group's supply chain to help it reduce GHG emissions: this measure does not give rise to capex. It could result in an increase in purchasing costs relating to certain materials, but that has not yet been the case and it is probable that any such increase will be temporary.

c) On what reference scenarios is your carbon-reduction strategy based? Is it aligned with a 1.5°C scenario?

Legrand has aligned itself with the Paris Agreement's most ambitious targets in terms of reducing greenhouse gas emissions, in order to limit global warming to 1.5°C above pre-industrial levels.

More specifically, as part of its 2030 SBTi commitment, Legrand has aligned the trajectory for reducing its Scopes 1 and 2 CO_2e emissions with the target of limiting global warming to 1.5°C and with the "Well below 2 degrees" scenario for Scope 3.

2. a) Have you recently assessed the extent to which your business activities affect and are dependent on biodiversity (directly and indirectly)?

The Group's biodiversity footprint is currently being calculated. This work, which is being done with consultancy firms that are leading experts in the field, is based on the GBS (Global Biodiversity Score) methodology and will be completed in mid-2023.

An action plan will be prepared in parallel and will very probably be part of the next 2025-2027 CSR Roadmap.

The first results of the study—which are not yet definitive—suggest that most of Legrand's biodiversity footprint arises from its raw materials suppliers. As a result, the Group's activities appear to show a large amount of indirect dependency on the preservation of biodiversity. The Group's value chain is therefore likely to play a major role in future action plans.

b) If not, why not? If so, have your calculations regarding the dependency (direct and indirect) of your business activities on biodiversity (expressed as a percentage of revenue) changed relative to last year?

See answer to question 2.a).

c) Based on your assessment work, how much do you spend on supporting biodiversity (protection, restoration, etc.)? **Please state an amount.**

See answer to question 2.a).

3. a) At a time of high inflation, geopolitical crises, global warming and biodiversity loss, how do you assess the financial and economic impact caused by the increasing scarcity of your strategic natural resources, or difficulties accessing them, on your business models?

Raw materials and component purchases (€3.0 billion in 2022) are broken down below (as percentages of total raw materials and component purchases):

(% of the split of raw material and components purchases)	December 31, 2022
Trading (electrical finished goods designed by Legrand)	22%
Metallic subcontracting (including added value)	18%
Electronic (components and sub-assembly)	14%
Electrical and lighting components	10%
Plastics subcontracting	5%
Other elements	2%
Components & subcontracting	**71%**
Metals	17%
Plastics raw material	8%
Packaging	4%
Raw Material	**29%**
Total	**100%**

Legrand's main strategic natural resources are steel, copper and aluminum.

Materials shortages and scarcity represent one of the Group's operational risks that are monitored by the Group Purchasing Department as part of its risk management policy.

Legrand addresses risks relating to the scarcity of materials and difficulties sourcing them through:

- A long-standing diversification policy in terms of its sources of supply, particularly for strategic resources. We identify and estimate risks and the timeframe of any shortages.
- Identification of solutions involving substitute materials within our R&D centers and materials laboratories. The Group considers that most of the raw materials and components required by its operations will remain available in the medium term in all its major markets and that it has no material dependence on any one supplier.
- Reduction in our dependency on virgin materials, in anticipation of longer-term procurement difficulties, arising in particular from climate change. As part of its 2022-2024 CSR Roadmap, the Group is increasing its use of recycled materials (15% recycled plastic and 40% recycled metal in its products by 2024). This circular approach will be pursued in future roadmaps. It is being accompanied by an eco-design approach aiming to reduce the quantity of raw materials used to make Legrand's products.

To manage procurement effectively in a difficult global context, the Purchasing Department has taken the following steps:

- a sustainable and balanced partnerships with its strategic suppliers (longer-term commitments that encourage them to increase capacity and improve delivery times; very frequent interaction in order to prioritize requirements);
- redesign-to-cost actions and cost inflation management in conjunction with the Front Office in order to control costs and maintain profitability;
- digital technology deployment (Supplier Relationship Management, Robotic Process Automation, Data Analytics) and rapid implementation of synergies with acquired companies in order to ensure the reliability of supplies;
- sustainability and responsibility, as pillars of the implementation of sustainable purchasing (decarbonized and through the application of circular economy and inclusivity principles). For example, the Group uses recycled raw materials, limits its use of materials that carry a high risk of depleting non-renewable natural resources, collects and recovers products at the end of their

lives via industry-specific initiatives, and makes CSR commitments an integral part of supplier consultations.

b) Have you assessed the increase in costs arising from those difficulties (state the change in cost as a percentage or value)? c) What measures have you taken as a result to reduce your consumption and adopt a more circular business model (state the proportion of the company's activities concerned by these solutions)?

It is hard to break down increases in input costs by their origin, i.e., to distinguish between those arising from temporary supply-chain inefficiencies, short-term demand, long-term demand, etc.
The direct impact of higher raw materials costs is limited for the Group because raw materials costs equal 10% of sales whereas total input costs equal 36% of sales. In other words, the materials and components that Legrand buys incorporate a lot of value added (wages, energy, processing, transportation, etc.).
Our input costs rose 11% in 2021 and 12% in 2022. Over the same period, productivity initiatives combined with increases in selling prices below the level of cost inflation allowed the Group to maintain its margins.

To reduce its consumption of raw materials and make its business model more circular, Legrand included a "circular economy" pillar as part of the 2022-2024 CSR Roadmap.

That pillar includes the following initiatives and objectives:

- Use of recycled materials: Legrand undertakes to use recycled materials whenever possible.
  By 2024, the Group's aim is to use 15% recycled plastic and 40% recycled metal in its products. In 2022, the Group used 5.4% recycled plastic and 19.4% recycled metal in its products.
- The eco-design approach: Legrand integrates eco-design principles in its new products development as key elements of its circular economy approach. Those principles concern all phases of the product life cycle, from the extraction of raw materials to product end of life, and include choosing less impactful inputs such as those that incorporate an increasing amount of recycled material.
  The Group's "Legrand Way for Eco-design" provides the structure for this approach, around nine practices implemented in each Design Office. In 2022, the aim of the 52 design offices around the world was to continue implementing some or all of these practices according to how long they had been established within the Group. Where they could show that they had implemented a given practice, they were awarded points. For 2022, the target achievement rate was 110%.
- Eliminating the use of single-use plastics in packaging. To limit pollution of the soil and oceans by single-use plastic (SUP) packaging waste, the Group has committed to eliminating plastic flow pack wrappers and expanded polystyrene (EPS) blocks from its packaging intended for customers by the end of 2024. Due to their material, weight and size, these types of packaging are not suitable for recycling and several tens of millions of units are produced every year.
  In 2022, consumption of plastic flow pack increased by 2.1% compared to 2021, while consumption of EPS fell by 31.7%. The increased use of flow pack arose from the higher volume of products using such wrappers and by the time taken to develop alternatives by R&D centers.
- The provision of environmental information regarding Legrand products to its clients: as reducing buildings' environmental impact is linked to the decisions made during the design phase, it is important to inform customers of the environmental impact of the products they buy and use. The PEP (Product Environmental Profile) ecopassport®—developed in particular under the impetus of Legrand—has become the leading environmental declaration program for electrical and digital equipment.
  In 2022, excluding acquisitions carried out in 2020, 2021 and 2022, 69% of revenues were covered by PSPs (Product Sustainable Profiles, including PEPs), down 1.4% relative to 2021 due to the integration of recent acquisitions in North America.
- Experiments with circular business models: since 2022, the Group's subsidiaries have been encouraged to propose experiments in circular business models. Around 15 projects have been put forward and tested. This initiative will continue in 2023 and 2024.

Social

4. a) Please state how the environmental and social (E&S) criteria that form part of your short- and long-term variable remuneration policies (if applicable) for your executives reflect the most material E&S issues facing your company?

The compensation policy relating to E&S matters is based on the Group's CSR Roadmaps, and currently the Roadmap covering the 2022-2024 period.

Within this framework, Legrand's CSR strategy is based on regular interaction with the Group's stakeholders. We carry out a periodic materiality survey to identify the most relevant and important CSR matters, both for Legrand and its stakeholders.

In 2021, as part of preparations for its fifth CSR Roadmap for 2022-2024, Legrand carried out a large-scale materiality survey involving more than 5,000 stakeholders (employees, suppliers, customers, investors, civil society, etc.) in 94 countries. It allowed us to update the Group's materiality matrix by identifying and ranking our major CSR matters.

b) How does the Board ensure that E&S targets are hit, and in particular what quantitative criteria does it apply? Are targets always raised when achievement rates are high?

Since 2016, CSR criteria have been factored into:

- the annual variable compensation of the Chief Executive Officer, members of the Executive Committee and country directors;
- the long-term incentive plans applicable to the Chief Executive Officer, members of the Executive Committee and managers.

For example, 17.5% of the CEO's total annual compensation (fixed + variable + long-term) is linked to the Group's CSR performance.

E&S targets for annual variable compensation and long-term incentive plans are determined by the Board of Directors on the recommendation of the Compensation Committee. They are based on the achievement rate of the Group's CSR Roadmap, which is audited by an independent third-party expert, and are therefore quantifiable.

As regards annual variable compensation:

- 10-20% of the variable compensation of top management (Chief Executive Officer, Executive Committee members and country directors) is linked to CSR Roadmap achievement (performance at the local and/or Group level);
- As regards the Chief Executive Officer:
    - Until 2022, 5% of the CEO's variable compensation was subject to a qualitative assessment relating to efforts to fight against global warming and sustainable development (initiatives to reduce CO_2 emissions, change in revenue derived from energy-saving solutions, inclusion in CSR indices, etc.).
    - This criterion has been removed from the 2023 compensation policy. Correspondingly, the weighting of the CSR Roadmap achievement rate was increased by 5% in the quantitative portion of annual variable compensation, from 10% to 15% of target annual fixed compensation. The CSR Roadmap achievement rate criterion, and particularly the achievement of climate and environmental criteria, is therefore now based solely on quantifiable criteria. The Group's CSR Roadmap is structured around four pillars: (i) encouraging diversity and inclusion, (ii) reducing our carbon impact, (iii) promoting the circular economy, and (iv) being a responsible company.

As regards long-term incentive plans:

- Of the long-term incentive criteria for the CEO and Executive Committee members, 25% are linked to the CSR Roadmap achievement rate;
- For other key positions (around 1,400 staff members), a third of these criteria relate to the annual CSR Roadmap achievement rate.

Each year, the Board reviews the achievement of E&S targets in detail based on the assessment made by the Compensation Committee about that achievement.

c) Please describe how E&S criteria are factored into the remuneration of your non-executive employees (bonuses, long-term remuneration, incentive plans, etc.). Please state the number of employees concerned and provide as many details as possible about E&S criteria and the proportion of employee remuneration to which they relate.

Environmental and social criteria are present at many levels in the evaluation of compensation within the Group and have been present in the compensation systems since 2016.

In 2022, variable compensation was structured as follows:

- As regards bonuses:
  - 10-20% of the variable compensation of top management (Executive Committee members and country directors) is linked to CSR performance (at the local or Group level);
  - For people with executive roles (members of country executive committees or other Group executives), 10-20% of their bonuses are linked to CSR performance within their scope of responsibility.

- As regards long-term incentive plans:
  - Of the LTI criteria for all Executive Committee members, 25% are linked to CSR performance;
  - For other key positions (around 1,400 staff members), one third of the LTI criteria are linked to CSR performance.

- As regards profit-sharing and incentive plans in France:
  - French profit-sharing and incentive plans are currently being renegotiated taking into account CSR criteria. Staff representatives were informed about CSR targets in the initial meetings and the negotiation should be completed in June 2023. If the negotiation is successful, the agreement will be applicable to almost all employees in France.

5. a) As part of your value-sharing policy, what proportion of repurchased shares have you allocated to your employees in the last five years (excluding performance shares)? What proportion of employees was concerned in France and abroad?

Legrand does not yet have an employee share ownership plan other than its performance share plan, which covers around 1,400 staff members per year.

In addition, in France, the company savings plan includes a fund that invests in Legrand shares.

b) Over the same period, can you break down the allocation of repurchased shares (cancellation, employee share ownership transactions, performance share awards, other beneficiaries, other purposes)?

In the last five years (from 2018 to 2022), Legrand bought back €237.3 million of shares (i.e., €47.5 million, equal to almost 0.2% of its share capital, per year on average) in order to deliver performance shares or cancel shares after the exercise of options.

Over the same period, 1,445,000 shares were canceled (0.54% of the end-2017 share capital).

Other repurchases of shares during the period took place under the liquidity agreement, with a net €1.5 million of shares repurchased during the period.

No other transactions took place.

c) More generally, do you have a policy governing the way you allocate repurchased shares? Is that policy public? If so, can you describe it?

Legrand's capital allocation policy was covered in its Capital Markets Day on September 21, 2021 (Capital Markets Day 2021 - Legrand (legrandgroup.com) and when it published its 2022 annual results on February 9, 2023 (2023 regulated information - Legrand (legrandgroup.com)).
It consists of allocating at least 50% of its free cash flow to acquisitions, paying a dividend with an average payout rate of 50%, and buying back shares in order to avoid dilution arising from performance shares awarded to staff members.

On February 9, 2023, given the Group's very good performance in the five years from 2018 to 2022—including excellent cash generation (total free cash flow of €4.8 billion)—and to show its confidence in its value creation model over both the short and medium term, Legrand confirmed that it would continue its ambitious acquisitions policy along with a capital allocation in line with its medium-term model (investing at least 50% of its free cash flow in bolt-on acquisitions), and announced a share buyback program involving the purchase of up to €500 million of shares over an 18-month period with a view to canceling them.

6. For two consecutive years, you did not provide FIR with a definition of "living wage". This is a particularly important matter for responsible investors, and is especially meaningful in a context of high global inflation. It is vital that we have a clear definition in order to assess the Group's view as part of its overall strategy.

A living wage can be defined as: "The remuneration received for a standard workweek by a worker in a particular place sufficient to afford a decent standard of living for the worker and her or his family. Elements of a decent standard of living include food, water, housing, education, health care, transportation, clothing, and other essential needs including provision for unexpected events." (Global Living Wage Coalition definition). A living wage is also entirely distinct from the local statutory minimum wage.

a) Since last year, have you adopted a definition of the living wage such as that mentioned above or an equivalent? If so, what is it?

b) What precise measures have you taken to ensure that all your employees and those of your suppliers receive a living wage (special initiatives, studies to determine living wage levels in each country, inclusion of living wage criteria in your supplier charters, supplier due diligence, etc.)?

c) Have you determined minimum remuneration levels in all countries in which you operate for your employees and those of your suppliers, and where do those levels lie in relation to local minimum wages? If you have determined minimum remuneration levels, do you carry out audits to ensure that the thresholds are complied with and move in line with the cost of living?

d) Have you taken into account and mapped the systemic risks that may prevent you from paying a living wage to your employees and those of your suppliers (such as the risk of failing to respect freedom of association)?

It has always been a key principle of Legrand to pay very close attention to the pay of its employees and the quality of employee-management dialogue. Given its high level of staff members engagement—which was confirmed in 2021 with an engagement rate of 80% and a survey participation rate of 79%—along with its relatively low level of voluntary departures (less than 9%) and the large number of countries in which it operates (90), the Group does not consider that defining the concept of a “living wage” would bring any benefit to existing arrangements or to its staff members.

Compensation paid to the Group’s employees around the world is regularly assessed by comparison with local markets. Based on this analysis, we adjust staff compensation where necessary. In the current context of high inflation in many countries, we have decided to raise pay levels substantially for our least-qualified staff members, since they are the ones most directly affected by inflation.

Since 2017, we have also been rolling out a global benefits program called “Serenity On”, which applies to all staff members in all countries. For example, this common program includes 14 weeks of maternity leave and one week of paternity leave and covers staff members’ main risks in relation to hospitalization, invalidity and death.

Serenity On has been improved further since 2022, and now includes minimum levels of coverage regarding the day-to-day health of employees and their families (consultations and medicines) and a physical and mental wellbeing dimension.

As regards suppliers, we refer to ILO convention no. 100 concerning equal remuneration for men and women (one of the ILO’s eight fundamental conventions) in our various documents, including purchasing specifications, general terms and conditions, and our CSR scorecard questionnaire.

7. a) In France, aside from investments in your company’s own shares, what proportion of the employee savings funds offered to your employees have responsibility labels (ISR, Greenfin, CIES, Finansol or foreign labels)? Please state the names of labeled funds, the percentage of assets under management and of non-employee share ownership funds that they represent, the percentage of Group employees that benefit from them and changes relative to the previous year.

The range of funds offered to employees in France was reviewed in 2021, with the aim of increasing exposure to the responsible investing theme while meeting the expectations of staff representative bodies.

Legrand offers French employees nine funds as part of its Group savings plan (PEG) and retirement savings plan (PERECO), including two Legrand-specific funds (investing in Legrand shares and bonds).

Of the seven non-Legrand-specific funds, three funds have been awarded the ISR, CIES and FINANSOL responsible investing labels.
These labeled funds are “*Impact ISR Rendement Solidaire*”, “*Impact ISR Dynamique*” and “*Multipar Solidaire Equilibre Socialement Responsable*”.

As regards the Group Savings Plan, those three funds’ assets under management represent 50% of total assets under management (excluding Legrand funds).
All employees in France included in national profit-sharing and incentive agreements have access to these funds.

The system is unchanged relative to last year.

Finally, employees who decide to invest some of their savings in Legrand-specific funds are thereby supporting the Group’s CSR policy.

b) If not all of your employee savings funds are labeled, please explain why not. If some are not labeled but incorporate ESG criteria, please explain how those criteria contribute to a robust and selective ESG approach.

The non-labeled funds are "*CM_AM Perspective Monétaire*", "*SG Epargne Entreprise Obligations Court Terme*", "*Multipar Actions Internationales*" and "*CM_AM Stratégie PME-ETI*".

The first two are money-market and bond funds (risks 1 and 2); Legrand could consider offering labeled funds in these categories, but there are not many such funds in the market.

The "*CM_AM Stratégie PME-ETI*" fund is a specific fund focusing on small- and medium-sized companies, and the "*Multipar Actions Internationales*" fund is a thematic fund focusing on international equities.

The ability to invest in these non-ESG-labeled funds meets the expectations of staff members and staff representative bodies.

c) In the other countries in which you operate: What employee savings arrangements, excluding employee share ownership plans, are in place for your employees outside France? Do they incorporate robust ESG criteria? If so, which ones? If not, why not?

Outside of France, there are certain employee savings arrangements, related in particular to retirement savings plans. ESG criteria play an important role in the joint selection of investments by the company and its employees. In certain cases, employees make investment choices themselves.

d) How do you involve your employees in selecting the funds and checking their commitment to responsibility?

In France, employees are involved in this process in particular via staff representatives who are members of the employee savings monitoring committees set up under our collective agreements, and who play a role in the governance of Legrand funds for which elections have taken place.

Governance

8. To ensure that the company's responsible approach to taxation is in line with its social responsibility, the Board of Directors or Supervisory Board must be fully involved in decisions driven by tax compliance (aligned with principles such as those of the B Team initiative). The FIR expects to see a public tax responsibility report, reviewed and signed by the Board of Directors and featuring country-by-country reporting details, that is aligned with GRI 207. Accordingly:

a) do you publish a document detailing your commitment to tax responsibility? Apart from its contribution to compliance, how does the document fit into your social responsibility policy? Is it reviewed and approved by the Board? (Please provide a link or state where the document is located, along with a detailed explanation). In the document, do you provide details of tax practices you regard as unacceptable?

The Group's tax policy is rigorous and based on the values of fairness, transparency and compliance with all tax obligations in the countries in which it operates.

Legrand's tax policy is consistent with the approach set out in the GRI 207 standard. The "responsible taxation" part of Section 4.8.3 in Legrand's 2022 Universal Registration Document includes information about tax policy, tax governance, risk control and management, and the involvement of stakeholders.

The 2022 Universal Registration Document also states that the Group Tax Department and local experts are committed to refraining from using aggressive tax strategies disconnected from operational reality and artificial tax arrangements.

The Group files tax returns and pays taxes in every country in which it operates. The Group's tax expense in 2022 amounted to €383.8 million, equating to a consolidated income tax rate of 27.7%.

The Audit Committee oversees Legrand's parent-company and consolidated financial statements. Tax matters are an integral part of this audit work; for example, the Group presents a geographical breakdown of tax.

This key information shows that the Group does not engage in aggressive tax planning, and is committed to contributing to the economies of countries in which it operates.

Since Legrand's approach in this area is long-standing and firmly entrenched, as shown by the figures and as mentioned in its communications, we do not believe it is necessary to draft a charter or responsibility report.

b) Do you make your country-by-country tax reporting public? If not, how are you preparing for the European directive scheduled for 2024 that will require country-by-country reporting for EU member-states? Are you planning to publish country-by-country reporting information in addition to that required by the directive?

Each year, the Group carries out country-by-country reporting in accordance with international recommendations. That reporting, which contains very detailed financial information—revenue, pre-tax income, income tax paid and payable, etc.—is sent to the French tax authorities, which can then exchange that information with foreign tax authorities.

The Group will comply with the European directive scheduled for 2024 and will publish data consistent with those sent to the French tax authorities.

The Group is not planning to publish more detailed information, since it could be used by our competitors, particularly American competitors that are not subject to the same obligations.

9. a) What public decisions do you target through your lobbying activities? Please provide details for the last two years, focusing on lobbying related to human rights (including fundamental social rights), the climate and governance, for the main jurisdictions in which you carry out lobbying (including the EU, United States, emerging markets and other regions).

Lobbying does not form part of the Group's strategy. In 2022, no money was used to fund political parties.

The Group takes part in joint initiatives with other market participants as part of professional associations or federations at the national or European level such as GIMELEC, IGNES, ASEC and ORGALIM, and in organizations specializing in CSR such as C3D (*Collège des Directeurs du Développement Durable*), OMAT (*Observatoire de la Matérialité*) and EDH (*Entreprises pour les Droits de l'homme*).

The action taken by these organizations is mainly intended to help members understand and anticipate regulations and major changes affecting our industry, such as:

- Developments in the use of digital technology;
- Environmental regulations;
- International development;
- Building Information Modeling (BIM);
- The industry of the future.

Depending on the nature of the regulation in question, Group teams (CSR for example) or local teams (marketing, regulatory) take part in meetings.

b) How do you check and ensure alignment between your ESG targets and the positions of the trade bodies of which you are a member, and any potential divergence from your own positions? ***Do you publish a report in which you detail the ways in which your company's positions are aligned with those of your trade bodies, but also cases where they may differ?***

To our knowledge, the professional associations and federations of which the Group is a member do not have controversial positions with respect to the public interest.
As regards human rights and the climate in particular, these associations have two aims:

- Ensuring that the legislature takes into account the specific features of professions related to electrical equipment;
- helping companies understand and anticipate this legislation.

On all matters related to environmental and social matters, members of Legrand's CSR teams (at the Group or local level) and regulatory teams take part in the main meetings and so are aware of the ESG matters being discussed, ensuring that there is no divergence from Legrand's positions and interests.

No specific report is published on these matters.

c) What resources (human and financial) do you allocate to your lobbying activities across all your markets around the world?

No resources are exclusively allocated to the activities of the professional associations of which Legrand is a member.
The only financial resources used relate to the membership fees of those associations and unions, which amount to less than €1 million per year.

10. a) What measures do you take to anticipate the short- and medium-term effects of ecological transition on jobs and on your group's changing skills requirements, but also in your value chain (subcontractors, suppliers, franchise-holders, etc.)?

To respond to the climate emergency, the construction market is changing, making buildings more efficient and intelligent and thereby limiting global warming.

The Legrand group is fully participating in these developments and is directly helping to reduce the carbon footprint of buildings through its energy efficiency products and services.

As a result, the evolution of skills requirements has been an integral part of the way we operate for many years. The aim is to offer our customers energy-efficiency products, which accounted for around 22% of our sales in 2022.

b) How do you address environmental matters with staff representative bodies? At what level (local, national, European, worldwide) and in what contexts? Please also state whether those discussions are based on shared information, consultation or negotiation? Please be specific in terms of the various scenarios that may arise.

In France, environmental matters are integral to:

- the strategy presented to the Central Workforce and Economic Committee (CWEC) every year;
- data disclosed in the Economic, Social and Environmental Database (BDESE).

In this respect, and based on information included in the BDESE and the strategy dossier, the CWEC is consulted in relation to the company's strategy and social policy, working conditions and employment.

Environmental matters are also taken into account in project-related discussion and planning work, which is presented to the various staff representative bodies.

All negotiators have received training on France's national negotiations regarding sustainable mobility, so that each of them is fully aware of the subject and so that stakeholders are more able to work together to determine the actions that need to be defined in the agreement.

As regards the European Works Council, environmental matters and the Group's CSR approach more broadly were discussed in the most recent plenary meeting through a detailed presentation of targets in the Group's CSR Roadmap.

As part of that presentation, specific information was provided to staff representatives about reducing the Group's carbon footprint and on the circular economy theme, particularly in relation to the Group's targets regarding the use of recycled materials.

c) What resources do you allocate to staff representative bodies so that they can play a role in your group's environmental policy (training, specific committees, etc.)?

In addition to the range of CSR-themed training sessions intended for all staff members, specific training has been arranged on this subject for staff representatives.

All participants in the national sustainable mobility negotiation received environmental training in January 2023.

Staff representative bodies also have access to the BDESE, in which they can find information specific to the Group and to France on these matters.

Finally, French regulations have broadened the range of topics covered when staff members take economic, social, environmental and union training leave. In 2022 in France, 125 employees—not all of whom had mandates as staff or union representatives—took training leave of this kind, amounting to more than 4,000 hours of training.

d) Have environmental prerogatives explicitly granted to the social and economic committees by the French Labor Code (via the French Climate and Resilience Act) led to new practices in this area within your company?

The Group was taking environmental aspects into account when planning its projects well before the French act of August 2021. The Group has had CSR Roadmaps since 2007.

The topic has been covered in local and national negotiations in France for several years.

However, it is a topic that has so far mainly been of interest to an informed audience. Tougher regulations have brought the topic more into the spotlight, making staff representatives more aware of it and leading to more professional discussions.

Written question from Ms. Yutong on May 23, 2023 *(excerpt from the letter received)*

Why have you bought back shares rather than just paying dividends? What is the benefit for you of buying back your own shares? And what are the differences for you between the share buyback and the dividend? In addition, which criteria do you apply when deciding the relative proportions of share buybacks and dividends?

The Group has been buying back its own shares regularly for a long time, partly so that it can deliver performance shares to staff members and partly under the liquidity agreement. The amounts in question have been relatively stable in recent years.

When we published our 2022 results, we announced a further program to buy back shares in order to cancel them, in a maximum amount of €0.5 billion over an 18-month period (Legrand FY2022 results press release (legrandgroup.com))

This one-off program has been designed to redistribute value created in the last five years, since Legrand has achieved all of its objectives during that period in terms of growth (including via acquisitions), margins, dividends, balance-sheet strength and the sharing of value.

The Group's capital allocation policy (as presented during our [2021 Capital Markets Day (legrandgroup.com))](), remains unchanged: the priorities are to allocate more than 50% of free cash flow to acquisitions and to use the remainder to pay dividends, with an average payout ratio close to 50%.

This additional €500 million distribution to shareholders is taking place through an 18-month share buyback program because provides greater flexibility than a special dividend. For example, the program can be suspended in order to finance an acquisition.

*

* *

KEY FINANCIAL DATES:

- General Meeting of Shareholders: **May 31, 2023**
- Ex-dividend date: **June 2, 2023**
- Dividend payment: **June 6, 2023**
- 2023 first-half results: **July 31, 2023**
  "Quiet period[1]" starts July 1, 2023
- 2023 nine-month results: **November 8, 2023**
  "Quiet period[1]" starts October 9, 2023

ABOUT LEGRAND

Legrand is the global specialist in electrical and digital building infrastructures. Its comprehensive offering of solutions for commercial, industrial and residential markets makes it a benchmark for customers worldwide. The Group harnesses technological and societal trends with lasting impacts on buildings, with the purpose of improving life by transforming the spaces where people live, work and meet with electrical, digital infrastructures and connected solutions that are simple, innovative and sustainable. Drawing on an approach that involves all teams and stakeholders, Legrand is pursuing its strategy of profitable and responsible growth driven by acquisitions and innovation, with a steady flow of new offerings – including products with enhanced value in use (faster expanding-segments: datacenters, connected offerings and energy efficiency programs). Legrand reported sales of €8.3 billion in 2022. The company is listed on Euronext Paris and is notably a component stock of the CAC 40, CAC 40 ESG and CAC SBT 1.5 indexes. (code ISIN FR0010307819). ***https://www.legrandgroup.com/en***

Investor relations
Legrand
Ronan Marc
Tel: +33 (0)1 49 72 53 53
ronan.marc@legrand.com

Press relations
TBWA Corporate
Tiphaine Raffray
Mob: +33 (0)6 58 27 78 98
tiphaine.raffray@tbwa-corporate.com

[1] Period of time in which all communication is suspended in the run-up to the publication of results.