

ETHICS AND FRAUD ALERT

Legrand Group ethics and fraud alert procedure

Legrand has put in place an ethics and fraud alert procedure.

It enables the following:

1. The gathering of alerts from Group employees concerning the existence of behaviour or situations that violate the Group's charters and guidelines, in particular in the areas of compliance, discrimination, harassment, health and safety.
2. The gathering of alerts from external and occasional service providers and employees concerning events and risks in the areas of corruption and influence peddling, and enabling any person to alert the Group regarding a crime or an offence, a serious and manifest violation of an international commitment duly ratified, a serious and manifest violation of a unilateral act of an international organisation undertaken on the basis of a duly ratified international commitment, a serious and manifest violation of the law or of regulations, or a serious threat or prejudice to the general interest, of which the issuer of the alert has become aware.

The purpose of the ethics and fraud alert procedure is to put an end to events reported and implement any necessary sanctions.

Fields covered by the ethics and fraud alert

The notion of ethics and fraud alert covers several areas:

1. Compliance in business relationships with our stakeholders:

- Compliance with competition rules;
- Good business practices, particularly combating corruption;
- Prevention of money laundering;
- Fraud risk management.

2. Respect for human rights at work:

- Fight against child labor;
- Fight against forced labor;
- Guarantee of freedom of association;
- Respect for decent working conditions;
- Combating discrimination and harassment at work;
- Guarantee of safety and health at work.

3. Serious environmental damage

For example, emissions or pollution of soil, air and water, illegal dumping of waste, etc.

Alert procedure

Alerts can be submitted to the Group via the generic e-mail address ethics.legrand@legrandelectric.com, but also by any other means: Direct manager, Compliance officer, Group Internal Audit, Group Finance Control. The e-mail address is accessible to any Group employee on the Group Intranet and in the Charter of Fundamental Principles and to any external stakeholder on the Group's website and in its registration document.

Alerts and instances of non-compliance are monitored, handled, and closed by the Group Fraud & Alert Committee. This is chaired by the Group Compliance Officer and comprised of the Group Human Resources, the Head of Internal Control, and the Group Export VP.

If the circumstances are particularly serious or if the risk is high, the investigation is handled by an ad-hoc committee comprising the Group Compliance Officer, the Group CEO, the Group CFO, and the Group Export VP.

Protection of whistle-blowers

The Group ethics and fraud alert procedure is accompanied by whistle-blower protection procedures, which are aimed at ensuring the rights of whistle-blowers and, in particular, the strict confidentiality of their identity, as well as the events reported and the persons involved.

The legal system for whistle-blowers covers all alerts, whether they are issued by Group employees or by occasional or external service providers. The protection provided is as follows:

- The whistle-blower may not be dismissed, punished or discriminated against in any way whatsoever for having reported events in compliance with the procedure for issuing alerts.

In accordance with these legal provisions, and as specified in the Group's Charter of Fundamental Principles, Legrand provides the whistle-blower with protection against reprisals. This means that no one may suffer reprisals (or threats of reprisals) because they have reported an ethics or fraud issue in good faith. Anyone who thinks they have suffered reprisals (or been threatened or harassed) must report this immediately, either to their direct manager, the Group Legal Affairs and Compliance Department.

Elements identifying the person implicated by an alert cannot be disclosed until tangible evidence is gathered

In principle, the person involved is informed of the alert in the course of the investigation, except under special circumstances and with permission from the ad-hoc committee.

Strict confidentiality is maintained

The reason for the investigation and the persons concerned remain confidential outside the Fraud & Alert Committee. The details of the handling of the alert are confidential.

Handling of ethics and fraud alerts

Stage 1. Issuing of the alert

Locally

- Receipt of the alert by the Ethics Representative and/or Compliance Officer;
- Explanation of the handling process and the different possible options for the issuer of the alert;
- Submission to the issuer of any useful documents: charter of fundamental principles, guide to good business practices, fair competition charter, etc.
- Initial determining of options for handling the alert.

Note:

- Concerning issues of discrimination or harassment, making contact with the affected party is essential, irrespective of whether or not they personally issued the alert; it is up to them to decide whether or not to continue the process.
- Alerts should not be issued anonymously, to enable appropriate processing.

Stage 2. General information and formalisation

Locally

- Analysis and formalisation of the alert by the Ethics Representative and/or Compliance Officer;
- Formal drafting of an appropriate action plan, a local solution must be sought as a priority;
- Systematic reporting to the Group (Group Compliance Officer and HR VP) using the Group reporting form;
- Communication to the person involved of the alleged acts, the entity responsible for the alert system, the services to which the alert is addressed and its rights: right to object to the processing of its personal data, right of response, rectification regarding the actions of which they are accused. Where precautionary measures are required (eg. preventing the destruction of evidences), the person involved must be informed after the adoption of such measures.

Note:

- The identity of the issuer of the alert and its contents are systematically protected.
- For instances of fraud, it is essential to also systematically and without delay report the details of the action to Internal Audit.
- This procedure must be strictly complied with, in particular because the Group is subject to ongoing obligations to centralise and report ethics and fraud alerts as well as the action plans implemented.

Stage 3. Mediation (if applicable: harassment, discrimination)

Locally

- Organisation by the Ethics Representative of a meeting between the issuer of the alert and the person implicated;
- Search for solutions;
- Formalisation of mediation.

Note:

- This stage is often useful in the event of a discrimination issue.
- The persons involved can both bring a person they trust to the mediation meetings.
- If the stakeholders agree on a solution, the complaint ends at this stage, otherwise it progresses to the following stage.

Stage 4. Handling of alerts

Local or Group handling depending on the subsidiary's ability to handle the case (degree of independence and seniority of local Ethics representatives and/or Compliance Officers).

- Initial local evaluation by the local Ethics Representative or Compliance Officer;
- Sending to the Group for handling or simple reporting;
- The Alert & Fraud Committee either validates the principle of local handling or decides to investigate the case.

Note: Storage of data subject to archiving measures in a separate, restricted-access information system, for a period not exceeding the litigation procedure time limits.