

## **SAINT-GOBAIN GROUP EMPLOYEE SHARE OFFERING COUNTRY SUPPLEMENT FOR LITHUANIA**

*Saint-Gobain expects to implement an offering of its shares under the umbrella of the Saint-Gobain Group employee share offering, subject to the decision by its Chairman and CEO expected to take place on March 23, 2026. You will find below a brief summary of the expected terms of the offering, local offering information and principal tax consequences relating to the offering*

### **Summary of the Offering**

**to be read in conjunction with the employee brochure and the subscription form**

#### ***A share capital increase reserved for employees***

Saint-Gobain shares are expected to be offered to all eligible employees of participating Saint-Gobain Group companies, pursuant to Saint-Gobain's capital increase reserved to such employees. In your country, the Saint-Gobain Group Employee Share Offering is offered as a “classic” plan.

If the number of requested shares exceeds the offered shares, the number of shares requested may be reduced. In this event, each participant will be notified personally.

#### ***Eligibility***

All current employees of Saint-Gobain and the employees of its participating direct and indirect majority-owned subsidiaries, in each case subject to a minimum employment condition of three months. Such three-month period may either be on a continuous or discontinuous basis. The relevant period for measuring a discontinuous three-month period is from January 1, 2025 through the last day of the subscription period, and such employee must be employed as of that day.

#### ***Subscription period***

The subscription period is expected to start on March 23, 2026 and last until April 7, 2026 (inclusive). In order to participate in the offering, you would need to subscribe April 7, 2026.

#### ***Subscription price***

The subscription price for the Saint-Gobain shares will be at a 20% discount from the “reference price”. The reference price is based on an average of the opening price of Saint-Gobain shares over the 20 trading days preceding the date of the decision to determine the price, expected to take place on March 23, 2026.

Payment will be requested in euro.

#### ***Employer's contribution***

If you decide to invest in the plan, your employer will contribute to your investment and additional, proportional amount as follows:

Personal investment interval (euros)	Matching percent (%)	Maximum matching (euros)
0 – 200	100%	200
201 – 500	75%	225
501 – 1,500	50%	500
1,501 – 5,000	25%	875
5,001 and more	0	0
TOTAL maximum		1,800

***Your investment is capped***

The maximum amount you can invest is 25% of your gross annual compensation (including bonuses) for 2025 or an estimate of the 2026 gross annual compensation. The employer matching contribution, where offered, will not count toward the 25% limit.

***Method of payment***

Payment is to be made in euro. You may pay by any one of the following methods:

- by direct wire transfer to the employer’s bank account (to be specified by the employer) before May 24, 2026;
- by way of making a deduction from your salary (if the amount is not greater than your one month salary), such deduction will start to occur in May 2026 and can be made in several instalments (not more than 6), according to your individual request to employer;
- combination of both payment methods (payment partially through salary deduction and partially through wire transfer).

***Custody of your shares***

Your shares will be subscribed and held on your behalf by a collective shareholding vehicle, known as a Fonds Commun de Placement d'Entreprise or FCPE, which is commonly used in France for the conservation of shares held by employee-investors. Your investment will be held in the “Saint-Gobain Avenir Monde” compartment of the FCPE “Saint-Gobain PEG Monde”. You will be issued units of the FCPE corresponding to the shares you will have subscribed.

***Your investment will be subject to a five-year lock-up period***

In consideration of the benefits granted under this offering, your investment is subject to a lock-up period of approximately five years (ending on May 1, 2031), during which you will not be able to redeem your investment unless you qualify for an early exit (see “Early exit events” below).

***Early exit events***

You may request redemption of your investment during the above-mentioned lock-up period in the following circumstances only:

1. Marriage of the employee;
2. Where a child is born or a child arrives at the home in view of being adopted, provided the employee's household is already financially responsible for at least two children;
3. In the event of divorce or separation, when this event is accompanied by a court decision specifying that the sole or shared ordinary place of residence of at least one child is at the domicile of the employee concerned;
4. Where the employee, his or her spouse or children, suffers from a disability as defined by French law;
5. Death of the employee or his or her spouse;
6. Termination of the employment contract;
7. Where the employee, his or her children, or spouse, allocates the amounts saved to create certain businesses as provided for by French law;
8. Where the employee allocates the amounts saved to the acquisition or enlargement of his or her principal residence;
9. Domestic violence committed against the employee by his/her spouse, partner, civil partner, or his/her former spouse, partner or civil partner;
10. Use of proceeds for energy-efficiency renovation work on the principal residence;
11. The purchase of an electric and/or hydrogen-powered vehicle.

The above is a summary of the current early exit provisions permitted under French law. The early exit events are to be interpreted and applied in a manner consistent with French law. Before relying or attempting to rely on any of these early exit events, you should consult with your employer to make sure that your case meets all the requirements of French law.

Employees must present a request for redemption within a period of six months after the occurrence of such event, except in the event of death, disability, domestic violence against you or termination of the employment contract (in which case, the request may be made at any time). For further information, please contact your human resource office.

### ***Dividends***

Any dividends paid with respect to shares, while such shares remain in the FCPE, will be reinvested by the FCPE in additional Saint-Gobain shares. The dividends will not be paid out directly to you. These reinvested dividends will result in the issuance of additional units (or fractions thereof) to you. The shares subscribed in this 2026 plan will be entitled to receive dividends distributed as of 2027 and subsequent years (they will not be eligible to receive dividends paid in 2026 in respect of 2025).

### ***Voting rights***

As long as the shares are held by the FCPE, the voting rights pertaining to such shares will be exercised by the supervisory board of the FCPE on behalf of the employees.

### ***Redemption***

Your investment will become available upon the expiry of the lock-up period of approximately five years, or earlier, if you qualify for an early exit. At that time you may request the redemption of your investment (in cash or Saint-Gobain shares) or you may continue to hold your shares through the FCPE, after which you will be free to redeem your investments at any time.

## **Tax Information for Employees** **Resident in Lithuania**

*The following summary sets forth general principles that are expected to apply to employees who are resident in Lithuania for the purposes of the tax laws of Lithuania, but may not apply in all specific cases. This summary is given for informational purposes only and should not be relied upon as being either complete or conclusive. For definitive advice, employees should consult their own tax advisors regarding the tax consequences of participating in the Saint-Gobain Employee Offering.*

*The tax consequences listed below are described in accordance with Lithuanian tax law and tax practices, all of which are applicable at the time of the offering. These laws and practices may change over time.*

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

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

### **B. Taxation in Lithuania**

#### ***Upon subscription***

*The share price discount is calculated as the difference between the market price of the shares on the day of the capital increase (i.e., transfer of ownership to an employee) and the subscription price (i.e., the price factually paid by employee).*

*According to the provisions of the Lithuanian tax legislation, the share price discount provided to the employee under the employee share subscription plan is treated as taxable income in kind received by employee. The share price discount is subject to personal income tax at the time of transfer of ownership of the shares to the employee.*

*Starting from 1 January 2026, progressive personal income tax rates of 20%, 25% and 32% shall apply to the share price discount based on aggregated gross annual income of the employee:*

- 20% on income up to 36 state average monthly salaries<sup>1</sup>,*
- 25% on income between 36 and 60 state average monthly salaries,*
- 32% on income exceeding 60 state average monthly salaries.*

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<sup>1</sup> State average monthly salary in respect of 2026 shall be announced by the Parliament of the Republic of Lithuania in December 2025.

*Applicable tax should be paid and declared by the employee.*

*According to the prevailing practice social security and health insurance contributions are not applicable provided that the foreign entity's (issuer's) costs are not charged back to the employer.*

*Matching contribution granted by the employer upon subscription of shares in 2025 will be subject to the following taxes:*

- personal income tax (20% and 32%, depending on the annual gross amount of the employment related income). The rate of 32% will be applicable only to the amount exceeding 60 state average salaries per year (in 2025, EUR 126,532.80 per year);*
- employee health insurance tax (6.98%);*
- employee social security tax\* (12.52%);*
- employer social security tax (1.45%);*
- employer contributions to unemployment guarantee fund and long-term employment fund (0.32%).*

*\*In 2025 annual taxable amount is capped up to EUR 126,532.80.*

*Starting from 1 January 2026, progressive personal income tax rates of 20%, 25% and 32% shall apply to the matching contribution granted by the employer based on aggregated gross annual income of the employee:*

- 20% on income up to 36 state average monthly salaries,*
- 25% on income between 36 and 60 state average monthly salaries,*
- 32% on income exceeding 60 state average monthly salaries.*

*Applicable taxes should be calculated and paid by the employer.*

### ***Dividends***

*Reinvested dividends are subject to taxation at the time of reinvestment. That is, additional FCPE units issued shall be taxed as dividends at personal income tax rate of 15%. No employee or employer social charges apply.*

### ***Upon redemption***

*Capital gains (defined as the difference between the redemption proceeds and the market price at the date of transfer of ownership of shares to employees) are subject to personal income tax. Acquisition price of the FCPE units that were issued as a result of reinvested dividends is equal to the market price of the FCPE units at the moment of reinvestment of dividends. The total amount of capital gains received from the sale of securities (including redemption of units) during the calendar year, not exceeding EUR 500, is not subject to personal income tax. Any gains in excess of EUR 500 are subject to taxation. That is, from 2026 onwards capital gains in respect of sale of shares (including redemption of units) received by a resident individual will be subject to personal income tax rate at 15%, in*

*respect of total income (including interest, lease income, capital gains from disposal of the real estate / shares held for less than 5 years and certain other types of income) received by a resident individual during the calendar year which does not exceed the sum of 12 state average monthly salaries, determined by the law each year. The exceeding amount will be subject to progressive personal income tax rates described below:*

- 20%, which shall be applied to total income (excluding dividends, capital gains from disposal of the real estate / shares held for more than 5 years, income from investment account and certain other types of income) received by an individual during the calendar year, not exceeding the threshold of 36 state average monthly salaries,*
- 25%, which shall be applied to total income (excluding dividends, capital gains from disposal of the real estate / shares held for more than 5 years, income from investment account and certain other types of income) received by an individual during the calendar year, exceeding the threshold of 36 state average monthly salaries but not exceeding the threshold of 60 state average monthly salaries, and*
- 32%, which shall be applied to total income (excluding dividends, capital gains from disposal of the real estate / shares held for more than 5 years, income from investment account and certain other types of income) received by an individual during the calendar year, exceeding the threshold of 60 state average monthly salaries.*

*If the shares of the company are held for more than 5 years, capital gains from the sale of shares shall be subject to a flat personal income tax rate of 15%.*

*No employee or employer social charges apply.*

*Investment Account:*

*Effective January 1, 2025, Lithuania has implemented an investment account regime applicable only to individuals - Lithuanian tax residents, if the investment in eligible financial products is made through an eligible investment account held by a resident of Lithuania with a financial institution or a payment service provider established in Lithuania or foreign countries (EEA or OECD Member States, as well as countries with which Lithuania has an effective double tax treaty), or a branch or permanent establishment of that institution or entity located in those countries.*

*Under this regime, investment income (e.g. capital gains from the sale of shares of the listed company, provided that the individual does not owe more than 10% of shares) within the investment account are taxed only upon withdrawal of funds, if withdrawals exceed the deposited funds (no tax reliefs apply). Shareholder (Lithuanian tax residents) must notify*

*the State Tax Inspectorate of his/her investment account by the 1st of May of the following year.*

*From 2026 onwards, income received through the investment account will be subject to a flat income tax rate of 15%.*

## **OTHER**

### ***Reporting obligations***

*The employee has an obligation to submit an annual income tax return to the Lithuanian Tax Authorities by the 1<sup>st</sup> of May following the taxable year if the taxable income (i.e. subscription discount, matching contribution, capital gains from the redemption of the units or dividends) is received.*

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