

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

*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 16, 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. Saint-Gobain, up to its sole discretion, may cancel this share offering, or amend or make additions to the terms of this share offering.*

### **Summary of the Offering**

**to be read in conjunction with the employee brochure and other materials distributed to you**

#### ***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 expected to be 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 16, 2026 and last until March 30, 2026 (inclusive). In order to participate in the offering, you would need to subscribe by March 30, 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 16, 2026.

Payment will be requested in Turkish Lira.

During the life of your investment, the value of the Saint-Gobain shares will be affected by fluctuations in the currency exchange rate between the euro and the Turkish Lira. As a result, if the value of the euro strengthens relative to the Turkish Lira, the value of the shares expressed in Turkish Lira will increase. On the other hand, if the value of the euro weakens relative to the Turkish Lira, the value of the shares expressed in the Turkish Lira will decrease.

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

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

Employee investment 1 – 1000 Euro – matching contribution 50%  
Employee investment 1001 – 2000 Euro – matching contribution 25%

Employer’s contribution will not exceed 750 Euro.

### ***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 Turkish Lira. You may pay by the following methods:

- One-time payment (before April 30, 2026) and/or
- 8 equal installments deducted from salary (deductions will start as of May 2026)

Installments made by payroll deduction will not exceed 1/4<sup>th</sup> of your monthly net salary. If the total value of your investment will require a monthly deduction (for 8 months) that is equal to or less than 1/4<sup>th</sup> of your monthly net salary, you may choose the payroll deduction payment method. On the other hand, if the total value of your investment will require a monthly deduction (for 8 months) exceeding 1/4<sup>th</sup> of your monthly net salary, you must choose the immediate payment in full via bank transfer method.

### ***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, except for cases where the employment contract of the employee is terminated for retirement purposes and the employee is re-employed under Saint-Gobain or its group companies right after;
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 of his or her principal residence;
9. Domestic violence committed against the employee by his/her spouse or his/her former spouse;
10. 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 committed 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.

### ***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 you may continue to hold your shares through the FCPE, after which you will be free to redeem your investments at any time.

### ***Securities Notices***

The employee share offering explained in this document shall not be interpreted as a public offering or a private placement.

According to Article 2 of the Communiqué on Foreign Capital Markets Instruments and Depository Receipts and Foreign Investment Fund Shares the sale or allocation of shares should not take place in Turkey. The shares should not be held with a custodian in Turkey or the shares should not be listed or traded in a stock exchange in Turkey.

### ***Labor Law Disclaimer***

Please note that this Offering is provided to you by the French company, Saint-Gobain S.A., not by your local employer. The Offering does not form part of your employment agreement and does not amend or supplement such agreement. Your participation does not confer you any right to participate in similar offerings in the future. The Offering does not constitute a workplace practice. Benefits that you may receive or be eligible for under this Offering will not be considering when determining the future benefits, payments or other entitlements, if any, which may be due to you (including compensation in cases of termination of employment).

**Tax Information for Employees**  
**Resident in Turkey**

*The following summary sets forth general principles that are expected to apply to employees who are resident in Turkey for the purposes of the tax laws of Turkey, 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 Turkish 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 Turkey**

***Upon subscription***

As the cost of the share price discount is borne by the French Issuer, the tax authorities will consider the difference between the market value of the shares at the date of subscription and the subscription price of the shares as employment income provided by the French Issuer, and will require the employees to pay income tax at progressive rates between 15% and 40 % by way of annual personal declaration. Since the tax authorities will consider the discounts as benefits provided to the employees from the French Issuer, the local employer will not be required to withhold any taxes. However, as the legislation is not clear on this subject, tax practitioners and tax officials may consider this is not subject for taxation upon subscription.

***Matching contribution***

As the matching contribution is borne by the local employer, then this will be considered as employment income as a part of the salary, consequently, the local employer will be required to withhold the relevant tax and social security amounts and will declare it with a monthly withholding tax return.

***Dividends***

The applicable tax rates range from 15% to 40% for the amount of dividends that exceeds TRY 18,000. Please note that the exemption amount TRY 18,000 is applied once to the aggregate

amount of all of the employee's dividends and other taxable income from securities and real estate in the calendar year of 2025.

According to the Income Tax Law, you are required to declare your earnings only in the year that you actually receive the income. Although the dividends corresponding to your Saint-Gobain Shares will be reinvested by the FCPE in Saint-Gobain Shares and available to you at the end of the lock up period, unless your restriction of disposal on the dividends does not arise from legal reasons beyond your will, the dividends would be deemed to have been annually distributed to you and, in that case, you would have to pay tax in Turkey via self-declaration in the year that you receive the dividend income.

Nevertheless, considering that your disposal restriction on the dividends arises from reasons beyond your will, such as legal requirements under the applicable laws, you will pay taxes on the dividends received on your behalf by the FCPE (that are reinvested to the shares) upon redemption of your investment since the value of your FCPE units at that time will take into consideration the dividends received during the life of the plan.

In both cases, your employer does not have an obligation to withhold taxes from your wages. There are no other employer social security taxes or other taxes.

You should pay the taxes on dividends by declaring your earnings to the Tax Office by 31st of March every year.

### ***Upon redemption***

When the share units are redeemed at the end of the lock up period, you will be subject to income tax if there are any capital gains realized. Capital gain will be calculated as the positive difference between the proceeds received upon redemption of your units and the market price of the shares at the date of subscription.

The capital gains that would be realized by the employees upon redemption their investment at the end of the lock-up period will be subject to income tax at a rate ranging from 15% to 40%.

You will pay the taxes by declaring your earnings to the relevant tax office by 31st of March every year.

Your employer does not have an obligation to withhold taxes from your wages. There are no other employer social security taxes or other taxes.

## **OTHER**

### ***Reporting obligations***

Dividends: Dividends actually received are subject to income tax. You should pay the taxes on dividends, upon redemption of your investment, by declaring your earnings to the Tax Office by 31st of March every relevant year.

Holding and Sale of the shares: You will be subject to income tax for capital gains, received from the sale of shares. You should pay the taxes by declaring your earnings to the Tax Office by 31st of March every relevant year.

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