SAINT-GOBAIN GROUP EMPLOYEE SHARE OFFERING COUNTRY SUPPLEMENT FOR UNITED STATES OF AMERICA

*You have been invited to invest in shares of the French company Compagnie de Saint-Gobain (“**Saint-Gobain**”) in the 2026 Saint-Gobain Group Employee Share Offering (the “**Employee Offering**”). This country supplement for the USA (this “**Local Supplement**”) sets forth the key terms of the Employee Offering, including a description of the terms applicable in your country. These terms include eligibility to participate, payment methods, early exit conditions and other important items.*

This Local Supplement, including the tax note, the Brochure (defined below) and the accompanying subscription form, are available at https://peg.saint-gobain.com/.

You should read these documents carefully before making a decision to invest in the Employee Offering, and consult your tax adviser, accountant, lawyer or other professional adviser if you have any queries as to the course you should follow. The decision whether to participate in the Employee Offering is yours to make, having regard to your own particular circumstances and any independent advice which you require.

Your decision whether or not to participate in the Employee Offering is entirely personal. Your decision will have no effect, either positive or negative, on your employment with the Saint-Gobain Group (defined below). Nothing contained in this Local Supplement or in any other materials distributed or made available to you in connection with the Employee Offering shall confer upon you any right or entitlement respecting your employment. Participation in the Employee Offering is separate from and does not form part of your employment terms.

Please note the Employee Offering is an international employee share plan subject to regulation by French laws and regulations.

THE SHARES BEING OFFERED TO YOU HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED (THE “*SECURITIES ACT*”) OR UNDER ANY APPLICABLE U.S. STATE SECURITIES LAWS AND NEITHER THE UNITED STATES SECURITIES AND EXCHANGE COMMISSION NOR ANY STATE SECURITIES COMMISSION HAS APPROVED OR DISAPPROVED THE SECURITIES OR PASSED ON THE ADEQUACY OR ACCURACY OF THIS LOCAL SUPPLEMENT OR THE OTHER DOCUMENTS DELIVERED TO YOU IN CONNECTION WITH THE EMPLOYEE OFFERING. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE. THE SECURITIES ARE OFFERED PURSUANT TO EXEMPTIONS PROVIDED BY THE SECURITIES ACT AND CERTAIN STATE SECURITIES LAWS AND CERTAIN RULES AND REGULATIONS PROMULGATED PURSUANT THERETO. THE SHARES MAY NOT BE OFFERED OR SOLD WITHIN THE UNITED STATES OR TO, OR FOR THE ACCOUNT OR BENEFIT OF, U.S. PERSONS, EXCEPT PURSUANT TO AN EXEMPTION FROM, OR IN A TRANSACTION NOT SUBJECT TO, THE REGISTRATION REQUIREMENTS OF THE SECURITIES ACT OR ANY APPLICABLE U.S. STATE SECURITIES LAWS.

Summary of the Offering

To be read in conjunction with the US PEG Employee Shareholding Program (the "*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 (the "***Saint-Gobain Group***"), pursuant to Saint-Gobain's capital increase reserved to such employees. In your country, the Employee 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 (defined below), and such employee must be employed as of that day. Former employees, interns, independent contractors, leased employees, and consultants are not eligible to participate in the Employee Offering.

Subscription Period

The subscription period will start on March 23, 2026 and last until April 7, 2026 (inclusive) (the "***Subscription Period***"). To participate in the offering, you must submit your subscription form during the Subscription Period.

You can submit your subscription order by submitting an online election form. To do so, connect to https://peg.saint-gobain.com and, using the login and password provided, complete the Subscription Documents from the https://peg.saint-gobain.com website. Please contact your local Human Resources Department if you require assistance with enrollment.

Online subscriptions will be accepted until 23:59 (Paris time) on Tuesday, April 7, 2026. During the Subscription Period, you will be permitted to cancel or change your subscription, in whole or in part. If you do not cancel your subscription by the end of the Subscription Period, your reservation will become binding and irrevocable at the close of the Subscription Period.

Subscription Price

The subscription price for the Saint-Gobain shares (the "***Subscription Price***") will be at a discount of 20% from the Reference Price.

The Reference Price is based on the average of the opening price of the Saint-Gobain share on the 20 trading days preceding March 20, 2026 (the "***Reference Period***"). The Reference Price is available https://peg.saint-gobain.com.

The Reference Price and the Subscription Price are expressed in euros. Payment will be required to be in local currency (i.e., in U.S. dollars) at an exchange rate to be set before the commencement of the Subscription Period. Such exchange rate will be valid for the payment of the Subscription Price throughout the Subscription Period. The exchange rate is available at https://peg.saint-gobain.com.

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 U.S. dollar. As a result, if the value of the euro strengthens relative to the U.S. dollar, the value of the shares expressed in U.S. dollars will increase. On the other hand, if the value of the euro weakens relative to the U.S. dollar, the value of the shares expressed in U.S. dollars will decrease.

Employer's Matching Contribution

If you decide to invest in the Employee Offering, your employer will contribute to your investment a certain percentage of the amount you elect to contribute, up to a maximum amount of $2,225 pursuant to the chart below, for the benefit of, and at no cost to, you. The combination of your investment election and your employer's matching contribution makes up the total subscription available for your investment (the "***Total Subscription***").

Your Investment	Total Matching Contribution by Your Employer in %	Total Matching Contribution Maximum by Range
$0 – $100	200%	$200
>$100 – $2,000	45%	$855
>$2,000 – $5,700	20%	$740
>$5,700 – $10,000	10%	$430
Total Match Contribution Maximum		**$2,225**

However, the actual cost of your investment is determined through the following steps:

1. The Total Subscription (i.e., initial employee's election plus the employer's matching) is divided by the Subscription Price (i.e., Reference Price less the 20% discount), to determine the total shares you will be acquiring, which is rounded down to nearest whole shares that can be purchased through your Total Subscription ("***Total Shares Purchased***");

2. An iterative calculation based on the whole number of shares purchased will determine the employee's new final election and, by applying the employer's matching contribution formula, the amount to be paid by the employer. This iterative calculation will be done through the simulator available on the https://peg.saint-gobain.com website.

For illustrative purposes only, please see below an example of how the employer matching contribution rules stated above may apply to a participating employee's investment assuming a Subscription Price that is equal to $40 (i.e., a reference price of $50)[1]:

[1] This subscription and reference price are solely an example.

Example 1:

Employee A's election	$200
200% company match *$100 x 200% = $200*	$200
45% company match *$100 x 45% = $45*	$45
Total Subscription ***$200 + $200 + $45 = $445***	**$445**
Number of whole shares purchased *$445/$40 = 11 (rounded down)*	11
By iterative calculation, the split is as follows	
New final Employee A's election	$197
Company's Match calculated on the basis of the new final employee's election	$243
Employee A's $197 contribution allows them to acquire shares worth **$550** *Reference price of $50*11 = $550*	

Example 2:

Employee A's election	$50
200% company match *$50 x 200% = $100*	$100
Total Subscription ***$50 + $100 = $150***	**$150**
Number of whole shares purchased *$150/$40 = 3 (rounded down)*	3
By iterative calculation, the split is as follows	
New final Employee A's election	$40
Company's Match calculated on the basis of the new final employee's election	$80
Employee A's $40 contribution allows them to acquire shares worth **$150** *Reference price of $50*3 = $150*	

Example 3:

Employee A's election	$6,000
200% company match *$100 x 200% = $200*	$200
45% company match *$1,900 x 45% = $855*	$855
20% company match *$3,700 x 20% = $740*	$740

10% company match *$300 x 10% = $30*	$30
Total Subscription ***$6,000 + $200 + $855 + $740 + $30 = $7,825***	**$7,825**
Number of whole shares purchased *$7,825/$40 = 195 (rounded down)*	195
By iterative calculation, the split is as follows	
New final Employee A's election	$5,979
Company's Match calculated on the basis of the new final employee's election	$1,823
Employee A's $5,979 contribution allows them to acquire shares worth **$9,752** *Reference price of $50*195 = $9,752*	

Your Investment is Capped

The maximum amount you can invest is 25% of your gross annual base salary compensation for 2025 or your 2026 annualized base salary compensation rate. This cap applies to your individual contribution to the Employee Offering.

For the purposes of calculating your gross annual compensation, you should only include your base salary. Further, the employer's matching contribution should not be taken into account when calculating your total contribution in the Employee Offering.

You are responsible for determining your 2025 base salary or your 2026 annualized base salary compensation rate, subject to confirmation by Saint-Gobain as to reasonableness.

Methods of Payment

You will be required to pay for your investment using one **(and only one)** of the following methods:

Payment of full amount by check

If you elect to pay by personal check from your personal bank account, the full amount of your subscription has to be paid to the account of your employer and submitted into a dedicated lockbox between **April 28, 2026** and **May 22, 2026**. The amount to pay, the lockbox mailing address and the details of the bank account to which the check must be made out to will be communicated to you by the Saint-Gobain Group at the start of the payment period.

Payment through regular salary deductions, from May 2026 to November 2026.

If you do not elect to pay by personal check or if you elect to pay by personal check but fail to submit your personal check as instructed, the amount of your subscription must be paid through salary deductions (on a post-tax basis) in substantially equal installments through November 2026, as will be communicated to you by your local HR representative. Any amount that you elect to pay through salary deductions is considered an interest-free loan from your employer and may

not exceed
$10,000 to be exempt from imputed income when aggregated with any other outstanding loan by Saint-Gobain or any other Saint-Gobain Group member to you. The frequency of each installment will vary based on your particular pay schedule (i.e., weekly vs. bi-weekly vs. semi-monthly).

Salary deductions will begin in May 2026, with the entire balance of the outstanding loan to be repaid in full no later than November 30, 2026 (or as soon as practicable thereafter depending on your payroll cycle). You will be permitted to prepay (pay off) the total amount or any portion of the amount due upon termination of your employment or upon an early exit event (as further described below).

The loan is a personal recourse loan, and you will be responsible for repaying the loan in full. You will not be eligible to redeem any Saint-Gobain shares under the Employee Offering, including an early exit event (as further described below), until your loan balance is paid in full. If any portion of your outstanding balance remains unpaid or your employment with the Saint-Gobain Group terminates for any reason, including due to retirement, your employer will also have the right to collect any outstanding amounts from other amounts that are owed to you, except to the extent that such collection is prohibited by law or would cause you to become subject to interest or additional tax under Internal Revenue Code Section 409A, as amended from time to time (the "Code"), until the remaining balance of the loan is satisfied. Further, if your employment terminates for any reason prior to the repayment in full of the loan, you expressly and irrevocably authorize your employer, in accordance with applicable law, to deduct the then outstanding balance of the loan from your final paycheck or from any other amounts which may be owed to you after your final paycheck. If any portion of your loan remains outstanding after such deductions, you will be required to repay the outstanding principal balance of the loan by personal check within 30 business days of your last day worked with the Saint-Gobain Group. If the outstanding balance of your loan is not paid in full within this 30-day period, Saint-Gobain and your employer are authorized to sell or cause to be sold any or all the Saint-Gobain shares you purchased in the Employee Offering to satisfy the remaining balance of the loan. If the outstanding balance of your loan remains unpaid despite the foregoing recourses, your employer will have the right to pursue legal action to collect any unpaid portion you owe related to your subscription.

If you cease to be employed by the Saint-Gobain Group due to the sale, divestiture, or outsourcing, as applicable, of your employer, business unit, work location or business operation, following such event, the preceding paragraph will apply to you unless you receive notification in writing at the time of such event regarding your participation in the Employee Offering.

As described above, you will incur imputed interest income whenever the outstanding balance of your loan, combined with all other loans and payroll salary advances extended to you by the Saint-Gobain Group, totals more than $10,000. Please contact your local Human Resources Department for details on any outstanding loans and salary advances.

Custody of your Shares

During the five-year lock-up period (described below), your shares will be held in an account opened in your name at Uptevia, a French bank (the "***Custodian***"). Please note that you will be required to enter your banking information to your Uptevia account.

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 lockup period of approximately five years, during which you will not be able to redeem your investment or sell your shares unless you qualify for an early exit (see “Early Exit Events” below). This lock-up period ends five years after the date of capital increase (i.e., May 14, 2031).

Early Exit Events

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

1. Your marriage;
2. Your divorce or legal separation from your spouse, in each case if you have custody of at least one dependent child;
3. Domestic violence carried out against you by a current or former marital or civil partner;
4. The birth or adoption of a third or subsequent child or children;
5. The creation or acquisition of a company by you, or by your spouse or children on your behalf;
6. You, your spouse or your children qualifying for long-term disability;
7. Your death or the death of your spouse;
8. Termination of your employment with the Saint-Gobain Group (including retirement);
9. The purchase of your principal residence;
    a The extension or rehabilitation of your principal residence;
10. Your personal bankruptcy, as evidenced by an order of bankruptcy discharge by a U.S. federal court;
11. Use of proceeds for energy-efficiency renovation work on the principal residence;
12. 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 early redemption within a period of six months after the occurrence of such event, except in the event of death (including of spouse), disability (including of spouse or child), domestic violence or termination of your employment (in which case, the request may be made at any time). For further information, please contact your local Human Resources Department.

Dividends

The shares subscribed in this 2026 plan will be entitled to receive dividends distributed (if any) as of 2027 and subsequent years (they will not be eligible to receive dividends paid in 2026 in respect of 2025).

Voting rights

You will have the right to exercise the voting rights pertaining to your shares purchased in the Employee Offering at meetings of Saint-Gobain's shareholders. Each share is entitled to one vote. However, once a share has been held by you for two years, that particular share will have doubled the voting rights attached to it.

Redemption

Your investment will become available upon the expiry of the lock-up period, or earlier, if you qualify for an early exit. Prior to the end of the lock-up period, consult your current account statement available at https://www.investors.uptevia.com for confirmation of the date upon which your investment will be available. On such date, you may sell your shares and receive cash, or you may continue to hold your Saint-Gobain shares. After the lock-up period you will be free to redeem your investments at any time.

You should read the taxation information below in relation to the redemption of your investment.

Securities Notices

Generally, Saint-Gobain shares may be sold by you only on the Euronext Paris Stock Market in France pursuant to Regulation S of the Securities Act. Saint-Gobain shares are not registered under the Securities Act or any applicable state securities laws. Therefore, even after the five-year lock-up period has expired, you will be prohibited from selling or transferring your shares in the U.S. unless there is an exemption from registration available or Saint-Gobain files a registration statement under the Securities Act. Furthermore, there is no market in the United States for the resale of the common shares you may acquire under the Employee Offering and Saint-Gobain does not intend to take any actions to facilitate developing such a market in the foreseeable future or to register Saint-Gobain shares under the Securities Act. The shares that will be sold under the Employee Offering currently cannot be converted into the American Depository Shares (ADSs) that are traded in the U.S. Therefore, even if applicable securities laws permitted you to sell your shares in the U.S., it could be difficult to do so.

Notwithstanding anything to the contrary in the Employee Offering, Saint-Gobain will not be obligated to sell or deliver any shares under the Employee Offering unless and until Saint-Gobain is satisfied that the sale or delivery complies with all applicable laws and regulations, including the requirements for exemption from registration under the Securities Act and the Securities Exchange Act of 1934, as amended. Your employer may also implement procedures for the withholding or payment of taxes which it determines it may be required to withhold or pay in connection with any shares. Unless your employer can implement any such provisions, Saint-Gobain will not be obligated to issue any shares under the Employee Offering.

You are urged to carefully read and review this Local Supplement and the other materials distributed to you, and to consult Saint-Gobain Subscription Documents and financial press releases, available on its website at https://peg.saint-gobain.com, which contain important information, including risk factors, regarding Saint-Gobain's financial condition and future financial prospects. In particular, you are urged to consult Saint-Gobain's press release that will be made available before the beginning of the Subscription Period, announcing its 2025 annual results and containing its financial statements for the year ended December 31, 2025. The press release is available at https://peg.saint-gobain.com and copies are available upon request through your local Human Resources Department. Saint-Gobain's consolidated financial statements for the year ended December 31, 2025 were prepared in accordance with international financial accounting standards as published by the IASB (International Accounting Standards Board) and also as endorsed by the European Union.

Further Information

If you have any questions regarding this offer you should contact your local Human Resources Department.

Tax Information for Employee Residents of the United States of America

*The following summary sets forth general principles that are expected to apply to employees who are, and shall remain until the disposal of their investment, residents of the United States of America for the purposes of the tax laws of the United States of America and the treaty entered into between France and the United States for the avoidance of double taxation dated August 31, 1994, as modified (the "**Treaty**"). 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 Employee Offering.*

The tax consequences listed below are described in accordance with American 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

Under French domestic law, dividends paid to non-residents of France are subject to a withholding tax of 12.8% unless they are paid to a bank account opened in a Non-Cooperative State or Territory as defined under article 238-0 A 1, 2 and 2 bis-1° of the French Tax Code (NCST)[1], which would trigger a 75% withholding tax in France.

Any gain realized upon your investment would not be subject to taxation or social charges in France.

B. Taxation in the U.S.

Upon subscription

General

You will pay the employee portion of taxes due upon the end of the Subscription Period when your shares are subscribed through regular payroll withholding over a period of up to seven months, as applicable, starting from a payroll period in May 2026. Should your employment terminate prior to the end of seven months, as applicable, following this date, any remaining taxes owed in connection with your subscription will become immediately due and payable. To the extent possible, such remaining taxes will be deducted from your final paycheck and/or any subsequent pay you receive (such as overtime or bonus).

If, however, your final paycheck and/or any subsequent pay are not sufficient to pay the remaining balance, you must repay the remaining balance within 30 days following termination of your employment. As an alternative to paying for the outstanding balance by cash or check, you can request that the Custodian sell a sufficient number of the shares so that the proceeds of the sale

[1] The list of NCSTs can be modified each year. The states and territories qualifying as NCSTs are currently the following: Anguilla, Antigua and Barbuda, Turks and Caicos Islands and Vanuatu.

will pay off the outstanding balance of your unpaid taxes. If you do not repay the taxes within 30 days following termination of your employment, the Custodian may sell the number of Saint-Gobain shares necessary to repay the outstanding balance of your unpaid taxes.

Your employer will also have the right to collect any remaining unpaid portion of the taxes from other amounts that are owed to you (including the employer matching shares), except to the extent that such collection is prohibited by law or would cause you to become subject to interest or additional tax under Section 409A.

Discount

The discount you receive on the share price will be recognized as earned income and consequently subject to federal income tax at the time of subscription for the shares. You will be taxed on an amount equal to the difference between (i) the fair market value of the shares on the last day of the Subscription Period, including exchange rate after taking into account the applicable exchange value of the shares (on the last day of the Subscription Period), and (ii) the Subscription Price. The Subscription Price is the amount actually paid for the shares; therefore, any difference between the exchange rate used to determine the Subscription Price and the actual exchange rate on the day of purchase will cause an increase or decrease in the taxable amount. In addition, the fair market value of the shares at the time of subscription may be greater or lesser than the Reference Price, and this will affect the amount of income attributed to you as a result of your purchase. Your employer will get a deduction for all employment income paid to you.

[The discount will be subject to either the applicable federal marginal income tax rate, which currently ranges from a minimum of 10% to a maximum of 37% for 2026, or the federal supplemental income tax rate, which is a rate of 22% for 2026 (37% over US$1,000,000). State and local taxes also may apply depending on your state of residence. The discount will also be subject to the 1.45% Medicare tax that applies to all compensation and the 6.2% Social Security/FICA tax that applies to a limited amount of your compensation (for 2026, Social Security/FICA are only imposed on the first US$176,100 of annual compensation). Under federal law, you must also pay an additional 0.9% Medicare tax on your wages (including the discount) in excess of US$200,000 (US$250,000 for married couples filing jointly or US$125,000 for married individuals filing separately). Saint-Gobain withholds based on the US$200,000 threshold, so depending on your filing status, you may owe additional taxes at the time of filing. You should consult with your tax advisor to determine whether this applies to you.][2]

Matching contribution

In addition, you will recognize income in the amount of, and be taxed on, the fair market value of your employer's matching contribution at the time it is delivered to you. Saint-Gobain North America Compensation Department will be responsible for calculating this amount and submitting such amount to payroll for processing of your taxable income, taking into account the applicable exchange rate when valuing the matching contribution. The income recognized as a result of the acquisition of your employer's matching contribution will be treated as additional compensation income (ordinary or supplemental income) and will be reported by your Saint-Gobain Group employer as additional compensation on your Form W-2 for the year that the underlying matching shares are delivered. Further, this additional compensation will be subject to immediate withholding of federal income taxes and FICA taxes, as well as state and local income taxes, depending on the state in which you work or reside.

Please note that taxes due on your recognized income will be paid in advance on your behalf by your Saint-Gobain Group Employer and subsequently repaid by you through salary deductions in accordance with the terms set forth in this Local Supplement. Any imputed income that results from such advance payment on your behalf will be calculated and processed by Saint-Gobain North America Compensation and Payroll departments.

Dividends

For U.S. federal income tax purposes, the gross amount of a dividend paid on the shares, including any part of a dividend that is withheld for French tax, is includible in your gross income as dividend income in the year the payment is received. The amount of any dividend paid in euro, including any French taxes withheld, will be equal to the U.S. dollar value of the euro calculated by reference to the spot rate in effect on the date the dividend is includible in income, regardless of whether you actually convert the euros into U.S. dollars. You may be entitled to a foreign tax credit for U.S. federal income tax purposes on the part of a dividend that is withheld for French tax. You must update your banking details in the Uptevia system as soon as you log into your account, and confirm with your bank in advance that they accept foreign deposits.

Under current law, dividends that meet the conditions for treatment as “qualified dividends” will be taxed in the U.S. at the rate applicable to long-term capital gains (currently a maximum of 20% for 2026); dividends paid by Saint-Gobain on shares generally will be treated as qualified dividends if you are not under an obligation (whether pursuant to a short sale or otherwise) to make related payments with respect to positions in substantially similar or related property and you have held the shares more than 60 days during the 121-day period that begins 60 days before the ex-dividend date. (The ex-dividend date is the first date following the declaration of a dividend on which the buyer of a stock is not entitled to receive the next dividend payment.) If you have any questions regarding the treatment of qualified dividends, please consult your own tax advisors for assistance based on your particular circumstances.

In general, Social Security taxes are not imposed on dividend income. However, your dividend income may also be subject to a 3.8% Medicare tax. This tax is imposed on net investment income, which generally includes income from 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 US$200,000 (US$250,000 for married couples filing jointly or US$125,000 for married individuals filing separately).

Upon Redemption and the Sale of Your Shares

You will not recognize any taxes upon your receipt of shares at the end of the lock-up period or upon an Early Exit Event.

You will generally recognize capital gain or loss on any subsequent sale of the shares you purchase in the Employee Offering, measured by the difference between the U.S. dollar value of the amount realized upon the sale of the shares 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 imputed earned income on which you paid income tax in 2025 with respect to the discount upon subscription. Any gain or loss will be U.S.-source gain or loss and will be treated as long-term capital gain or loss if your holding period in the shares exceeds one year and short-term capital gain if your holding period in the shares is less than one year. The one-year period generally starts as of the day following the end of the Subscription Period. Any long-term capital gain generally will be subject to U.S. federal income taxation at preferential rates (currently a maximum of 20% for 2026). The deductibility of capital losses is subject to limitations. You will be responsible for taxes due upon the time of sale.

In general, Social Security taxes are not imposed on capital gains from the sale of shares. However, capital gains may be subject to the 3.8% Medicare tax on net investment income described under "***Dividends***." Net investment income includes capital gains.

Employer Withholdings

Your U.S. employer is required to remit the withholding taxes that represent a payment towards your federal tax liability and to pay the applicable Medicare and Social Security taxes in connection with your purchased shares and will make arrangements to withhold these amounts from your income. Please note that if your employer withholds income tax at a rate below your marginal rate, you will be responsible for paying any additional tax due either through estimated tax payment or upon filing your annual tax return. Consult your own tax advisor for the application of any state and local taxes and Social Security taxes on your purchased shares.

Important Notice

Please take into account that this country supplement is prepared in December 2025 and the tax consequences may be different at the moment of delivery or sale of shares or at the moment of receipt of dividends.

Circular 230 Notice

ANY U.S. FEDERAL TAX ADVICE CONTAINED IN THIS DOCUMENT (AND ANY RELATED DOCUMENTS THERETO) IS NOT INTENDED OR WRITTEN TO BE USED, AND IT CANNOT BE USED, BY ANY TAXPAYER FOR THE PURPOSE OF AVOIDING PENALTIES THAT THE INTERNAL REVENUE SERVICE MAY ATTEMPT TO IMPOSE ON A TAXPAYER. THE INFORMATION WAS WRITTEN TO SUPPORT THE PROMOTION OR MARKETING OF THE TRANSACTION OR MATTERS ADDRESSED BY THE WRITTEN INFORMATION. TAXPAYERS SHOULD SEEK TAX ADVICE BASED ON THEIR PARTICULAR CIRCUMSTANCES FROM AN INDEPENDENT TAX ADVISOR.

Miscellaneous

Reporting Obligations

In the year in which you purchase Saint-Gobain shares and any year in which you receive your matching shares, receive a dividend payment and/or sell your shares, it is your obligation to report the subscription discount, fair market value of the employer matching shares, dividend payment and/or capital gain on your Form 1040, which is your annual tax return. Any of these amounts that you receive from your employer rather than from the Custodian will be reported on your Form W-2. Any compensation reported by your employer on your Form W-2 will reflect withholding of taxes.

In addition, as described above under "United States Reporting Requirements," as the Custodian is not a bank or financial institution located in the U.S., you could be required to file FinCEN Form 114 if the value of your shares, when combined with the value of any other foreign financial accounts in which you have an interest, exceeds $10,000. Your FinCEN Form 114 must be filed electronically and is due April 15 of the year following each year in which the $10,000 threshold is met unless an extension is provided by the IRS. You are allowed an automatic extension to October 15 if you fail to meet the annual due date of April 15. In addition, you may be required to file Form 8938 with the IRS with respect to "specified foreign financial assets," including Saint-Gobain shares held outside of the United States, if your total foreign financial assets held outside the United States exceed a threshold that, depending on individual circumstances, can be as low as $50,000. Please refer to the discussion under "United States Reporting Requirements" above.

As described above, you may be subject to backup withholding on dividend payments if you fail to submit a properly completed and duly executed Form W-9. Backup withholding is not an additional tax.

Rule 701

The Employee Offering is a "compensatory benefit plan" within the meaning of Rule 701(c)(2) under the Securities Act, and Saint-Gobain will be relying on the exemption from registration under the Securities Act provided by Rule 701. The Brochure and this Local Supplement together constitute the "***Plan Document***" for purposes of Rule 701.

ERISA

The Employee Offering is not subject to the Employee Retirement Income Security Act of 1974, as amended.

No Employment Rights

Please note that Employee Offering is provided to you by the French company, Saint-Gobain, not by your local employer. The decision to include employees in this or any future offering is made by Saint-Gobain, in its sole discretion. The Employee Offering does not alter the terms of your employment or amend any applicable employment agreement. Eligibility to participate in the Employee Offering, or actual participation therein, does not provide a guarantee of employment with the Saint-Gobain Group. Participation in the Employee Offering in no way confers upon you any right to participate in similar transactions. There is no obligation of Saint-Gobain to launch new offerings in subsequent years. Your decision whether or not to participate in the Employee Offering is voluntary, and your employment with the Saint-Gobain Group will not be affected either positively or negatively by whether or not you decide to participate. Benefits or payments that you may receive or be eligible for under the Employee 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 from the Saint-Gobain Group (including in cases of termination of employment).

Please consult your own tax, accounting, legal and other professional advisors when making your decision.