

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 24pt; font-weight: bold;">2017</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2017 or fiscal plan year beginning <u>01/01/2017</u> and ending <u>12/31/2017</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information				
1a Name of plan <u>LEGRAND NORTH AMERICA 401K RETIREMENT PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>08/01/2006</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>08/01/2006</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>08/01/2006</u>					
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>LEGRAND HOLDING, INC.</u> <u>60 WOODLAWN STREET</u> <u>WEST HARTFORD, CT 06110</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>98-0065554</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>860-523-3653</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>335310</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>98-0065554</u>	2c Plan Sponsor's telephone number <u>860-523-3653</u>	2d Business code (see instructions) <u>335310</u>	
2b Employer Identification Number (EIN) <u>98-0065554</u>					
2c Plan Sponsor's telephone number <u>860-523-3653</u>					
2d Business code (see instructions) <u>335310</u>					

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/02/2018	MARTHA MARTYNSKI
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2017)
v. 170203

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 2307
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).	
a(1) Total number of active participants at the beginning of the plan year	6a(1) 1927
a(2) Total number of active participants at the end of the plan year	6a(2) 2098
b Retired or separated participants receiving benefits	6b 10
c Other retired or separated participants entitled to future benefits	6c 511
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 2619
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 0
f Total. Add lines 6d and 6e	6f 2619
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 2518
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2S 2T	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	

9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1)** ☒ **R** (Retirement Plan Information)
- (2)** ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3)** ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1)** ☒ **H** (Financial Information)
- (2)** ☐ **I** (Financial Information – Small Plan)
- (3)** ☒ 1 **A** (Insurance Information)
- (4)** ☒ **C** (Service Provider Information)
- (5)** ☒ **D** (DFE/Participating Plan Information)
- (6)** ☐ **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2017 Form M-1 annual report. If the plan was not required to file the 2017 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2017 This Form is Open to Public Inspection
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For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017	
A Name of plan LEGRAND NORTH AMERICA 401K RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 LEGRAND HOLDING, INC.	D Employer Identification Number (EIN) 98-0065554

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier PRUDENTIAL RETIREMENT INSURANCE & ANNUITY CO.

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-1050034	93629	39804	2619	01/01/2017	12/31/2017

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid 0	(b) Total amount of fees paid 0
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).
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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	49797563
5 Current value of plan's interest under this contract in separate accounts at year end	5	84485564

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ GUARANTEED GENERAL ACCOUNT CONTRACT

b Balance at the end of the previous year	7b	46559663
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c Additions: (1) Contributions deposited during the year	7c(1)	3329502
	7c(2)	
	7c(3)	889345
	7c(4)	2257117
	7c(5)	8486635

▶ LOAN REPAYMENTS, MISCELLANEOUS IN TRANSFER INS
FORFEITURE CREDITS

(6) Total additions	7c(6)	14962599
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d Total of balance and additions (add lines 7b and 7c(6))	7d	61522262
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	4696872
(2) Administration charge made by carrier	7e(2)	1344
(3) Transferred to separate account	7e(3)	2484606
(4) Other (specify below)	7e(4)	4541877

▶ LOAN INITIATIONS, MISCELLANEOUS OUT TRANSFER OUTS
FORFEITURE DEBITS

(5) Total deductions	7e(5)	11724699
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	49797563
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Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	
b Benefit charges (1) Claims paid	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.	10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2017
		This Form is Open to Public Inspection.

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017		
A Name of plan LEGRAND NORTH AMERICA 401K RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 LEGRAND HOLDING, INC.	D Employer Identification Number (EIN) 98-0065554	

Part I	Service Provider Information (see instructions)
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You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. ☒ Yes ☐ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation PRUDENTIAL INSURANCE COMPANY OF AME 22-1211670
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

FIDUCIARY INVESTMENT ADVISORS, LLC

20-4751585

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	NONE	52193	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

THE PRUDENTIAL INSURANCE COMPANY OF

22-1211670

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 15 37 50 64	NONE	12920	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PRUDENTIAL RETIREMENT INSURANCE AND	15 64	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PRUDENTIAL RETIREMENT INSURANCE AND 06-1050034	10.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2017 TO 12/31/2017 GUARANTEED INCOME FUND	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
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(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2017 This Form is Open to Public Inspection.
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For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

A Name of plan <u>LEGRAND NORTH AMERICA 401K RETIREMENT PLAN</u>	B Three-digit plan number (PN) ► <u>001</u>	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>LEGRAND HOLDING, INC.</u>	D Employer Identification Number (EIN) <u>98-0065554</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>LCV/LSV ASSET MGMT</u>		
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT INSURANCE</u>		
c EIN-PN <u>06-1050034-318</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>34976871</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>WESTERN ASSET CR PLS BD</u>		
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT INSURANCE</u>		
c EIN-PN <u>06-1050034-824</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>31679230</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>DRYDEN S&P 500 INDEX FUND</u>		
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT INSURANCE</u>		
c EIN-PN <u>06-1050034-123</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>17829463</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2017 This Form is Open to Public Inspection
For calendar plan year 2017 or fiscal plan year beginning <u>01/01/2017</u> and ending <u>12/31/2017</u>		
A Name of plan <u>LEGRAND NORTH AMERICA 401K RETIREMENT PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>LEGRAND HOLDING, INC.</u>	D Employer Identification Number (EIN) <u>98-0065554</u>	

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	926	400
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	304038	402031
(2) Participant contributions	1b(2)	29303	0
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	4839339	5868568
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)	39632772	84485564
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	130003941	148598870
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	46559663	49797563
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	221369982	289152996

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	221369982	289152996
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Part II Income and Expense Statement

- 2** Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	9914512	
(B) Participants	2a(1)(B)	12341773	
(C) Others (including rollovers)	2a(1)(C)	1727319	
(2) Noncash contributions	2a(2)		23983604
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	63	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)	252718	
(F) Other	2b(1)(F)	889344	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		1142125
(2) Dividends: (A) Preferred stock		2b(2)(A)	
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	1700771	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1700771
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds		2b(4)(A)	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....		2b(5)(A)	
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		8366270
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		29053257
c Other income	2c		51578
d Total income. Add all income amounts in column (b) and enter total.....	2d		64297605

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	16062957	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		16062957
f Corrective distributions (see instructions)	2f		1415
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	72689	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		72689
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		16137061

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		48160544
l Transfers of assets:			
(1) To this plan.....	2l(1)		19663049
(2) From this plan	2l(2)		40579

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: COHNREZNICK LLP

(2) EIN: 22-1478099

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)

	Yes	No	Amount
4a		X	
4b		X	

		Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e Was this plan covered by a fidelity bond?	4e	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No
 If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)
LEGRAND SAVING PLAN	20-2342727	001

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERISA section 4021.)? ☐ Yes ☐ No ☐ Not determined
 If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____. (See instructions.)

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).</div> <div>▶ File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2017</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017		
A Name of plan LEGRAND NORTH AMERICA 401K RETIREMENT PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 LEGRAND HOLDING, INC.		D Employer Identification Number (EIN) 98-0065554
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 22-1211670		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month Day Year If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)		6a
b Enter the amount contributed by the employer to the plan for this plan year		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2017 v. 170203		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

- a** Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%
- b** Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more
- c** What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

**Legrand North America 401(k)
Retirement Plan**

**Financial Statements
(With Supplementary Information)
and Independent Auditor's Report**

December 31, 2017

Legrand North America 401(k) Retirement Plan

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Independent Auditor's Report

To the Plan Administrator
Legrand North America 401(k) Retirement Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Legrand North America 401(k) Retirement Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2017 and 2016, and the related statement of changes in net assets available for benefits for the year ended December 31, 2017, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Prudential Retirement Insurance and Annuity Company, the custodian of the Plan, and Prudential Bank & Trust, FSB, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the custodian and trustee hold the Plan's investment assets and execute investment transactions. The Plan administrator has obtained certifications from the custodian and trustee as of December 31, 2017 and 2016, and for the year ended December 31, 2017, that the information provided to the Plan administrator by the custodian and trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedule of assets (held at end of year) (Schedule H, Line 4i) as of December 31, 2017 is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on this supplemental schedule.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian and trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.



Hartford, Connecticut
September 19, 2018

Legrand North America 401(k) Retirement Plan

Statements of Net Assets Available for Benefits December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Assets		
Noninterest bearing cash	<u>\$ 400</u>	<u>\$ 926</u>
Investments, at fair value	233,084,434	169,636,713
Investments, at contract value	<u>49,797,563</u>	<u>46,559,663</u>
Total investments	<u>282,881,997</u>	<u>216,196,376</u>
Receivables		
Notes receivable from participants	5,868,568	4,839,339
Employer contribution	402,031	304,038
Participant contributions	<u>-</u>	<u>29,303</u>
Total receivables	<u>6,270,599</u>	<u>5,172,680</u>
Net assets available for benefits	<u><u>\$ 289,152,996</u></u>	<u><u>\$ 221,369,982</u></u>

See Notes to Financial Statements.

Legrand North America 401(k) Retirement Plan

Statement of Changes in Net Assets Available for Benefits Year Ended December 31, 2017

Additions	
Net appreciation in fair value of investments	\$ 37,419,527
Dividends	1,700,834
Interest	889,344
Other income	<u>51,578</u>
Total investment income	<u>40,061,283</u>
Interest income on notes receivable from participants	<u>252,718</u>
Contributions	
Participants	12,341,773
Employer	9,914,512
Rollovers	<u>1,727,319</u>
Total contributions	<u>23,983,604</u>
Total additions	<u>64,297,605</u>
Deductions	
Benefits paid to participants	16,064,372
Administrative expenses	<u>72,689</u>
Total deductions	<u>16,137,061</u>
Increase in net assets prior to transfers	48,160,544
Transfer in pursuant to Raritan Americas, Inc. plan merger	19,258,606
Transfer in from The Wiremold Company Savings and Retirement Plan	294,365
Transfer in from Legrand Savings Plan	110,078
Transfer out to Legrand Savings Plan	(40,579)
Net assets available for benefits	
Beginning	<u>221,369,982</u>
End	<u><u>\$ 289,152,996</u></u>

See Notes to Financial Statements.

Legrand North America 401(k) Retirement Plan

Notes to Financial Statements December 31, 2017

Note 1 - Description of Plan

The following description of Legrand North America 401(k) Retirement Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan, formed with an effective date of August 1, 2006, that covers employees of Legrand North America Inc., Pass & Seymour, Inc., The Wiremold Company, The Watt Stopper, Inc., Ortronics, Inc., Cablofil, Inc., Legrand Home Systems, Inc., Legrand Holdings, Inc. and effective January 1, 2016, Middle Atlantic Products Inc. and effective January 1, 2017, Raritan Americas, Inc. (collectively referred to as the "Company").

Employees that were employed by the Company on or prior to August 1, 2006 were able to participate in the Plan effective August 1, 2006. Those employees hired after August 1, 2006 must complete six months of service before becoming eligible to participate in the Plan. Once becoming eligible, participants are given the opportunity to elect or decline participation in the Plan. If a participant fails to make an affirmative election to participate or decline participation in the Plan, the participant will be deemed to have elected to participate in the Plan and authorized a pre-tax salary reduction contribution of 3% of compensation until the participant elects to make a change. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended. The Retirement Committee is responsible for oversight of the Plan and determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Effective January 1, 2017, the plan assets of \$19,258,606 including notes receivable of \$170,859 from participants of Raritan Americas, Inc. transferred into the Plan. During 2017, certain participants transferred into the Plan from related companies. As a result, their account balances totaling \$294,365 and \$110,078 including notes receivable from participants of \$0 and \$14,919 were transferred in from The Wiremold Company Savings and Retirement Plan and Legrand Savings Plan, respectively. Also during 2017, certain participants transferred to a company related to the Company. As a result, their account balances totaling \$40,579 were transferred out to Legrand Savings Plan.

Contributions

Each year, participants may make salary deferral contributions to the Plan based upon a percentage of their pre-tax annual compensation, as defined by the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers a variety of insurance company pooled separate accounts, mutual funds and a guaranteed income fund as investment options for participants.

Legrand North America 401(k) Retirement Plan

Notes to Financial Statements December 31, 2017

The Company contributes a "safe harbor" matching contribution as follows:

<u>Salary reduction contribution</u>	<u>Matching contribution</u>
1.0% of Compensation	2.0% of Compensation
2.0% of Compensation	4.0% of Compensation
3.0% of Compensation	5.5% of Compensation
4.0% of Compensation	6.0% of Compensation
5.0% of Compensation	6.5% of Compensation
6.0% of Compensation	7.0% of Compensation

Effective January 1, 2011, discretionary Company contributions are no longer allowed. Participants direct the investment of Company contributions.

Participant accounts

Each participant's account is credited with the participant's contribution and allocations of the Company's contributions and Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their contributions and Company matching contributions plus actual earnings thereon. Participants from a former plan of any participating employer who had an account balance on July 31, 2006 and became a participant in the Plan on August 1, 2006 became 100% vested in all Company contributions. In the event of death, total and permanent disability or retirement, participants shall become 100% vested. For all other participants that became eligible after August 1, 2006, vesting in the Company discretionary contribution portion of their account is based on years of service. A participant is 100% vested after five years of credited service as follows:

<u>Years of service</u>	<u>Vested percentage</u>
Less than 1 year	0%
1 but less than 2 years	20%
2 but less than 3 years	40%
3 but less than 4 years	60%
4 but less than 5 years	80%
5 years or more	100%

Company contributions of certain participant accounts that were transferred into the Plan as a result of prior mergers will continue to vest according to the vesting schedule of the applicable plan prior to the plan merger.

Legrand North America 401(k) Retirement Plan

Notes to Financial Statements December 31, 2017

Notes receivable from participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account. The loan interest rate is determined based on the prime rate, as defined, plus 1.00% as of the loan origination date. Principal and interest are paid ratably through payroll deductions.

Payment of benefits

On termination of service due to death, disability or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or systematic installments. Participants with an account balance less than \$5,000 will receive the vested interest in their account as a lump-sum distribution. If an election is not made by the participant, it will be rolled over to an IRA. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

Withdrawals from participants' salary deferral, who are less than 59½ years of age, may be made in the event of a financial hardship, in accordance with the provisions specified in the Plan.

Participants who are at least 59½ years of age may withdraw all or a portion of the balance in their account prior to termination for any reason.

Revenue credit account

The Plan has established a revenue credit account to cover Plan expenses. The revenue credit account is treated as a Plan asset and must be used only for legitimate Plan expenses. Unused amounts for expenses may be allocated to participant accounts. During 2017, the custodian contributed \$51,578 into the revenue credit account. The balance in the account totaled \$187 and \$185 at December 31, 2017 and 2016, respectively. During 2017, the Company used \$51,578 from the account to pay Plan expenses.

Forfeited accounts

At December 31, 2017 and 2016, forfeited nonvested accounts totaled \$108,396 and \$18,647, respectively. These accounts will be first used to reinstate previous forfeitures, if applicable, then to reduce future employer contributions. During 2017, employer contributions were reduced by \$21,153 from forfeited nonvested accounts.

Note 2 - Summary of accounting policies

Basis of accounting

The financial statements of the Plan are prepared on the accrual basis of accounting.

Investment contracts held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

Legrand North America 401(k) Retirement Plan

Notes to Financial Statements December 31, 2017

Adoption of accounting standard

In May 2015, the Financial Accounting Standards Boards ("FASB") issued Accounting Standards Update ("ASU") 2015-07, *Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)*. ASU 2015-07 removes the requirement to categorize within the fair value hierarchy all investments for which fair value is measured using the net asset value per share practical expedient. ASU 2015-07 also removes the requirement to make certain disclosures for all investments that are eligible to be measured at fair value using the net asset value per share practical expedient. Rather, those disclosures are limited to investments for which the entity has elected to measure the fair value using that practical expedient. ASU 2015-07 is effective for fiscal years beginning after December 15, 2016. Management has adopted ASU 2015-07 for the year ended December 31, 2017 and the pronouncement has been applied retrospectively.

Investment valuation and income recognition

The Plan's investments are reported at fair value, except for fully benefit-responsive investment contracts which are reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Retirement Committee determines the Plan's valuation policies utilizing information provided by the custodian and trustee. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of benefits

Benefits are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants and distributions are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in the net appreciation in fair value of investments. Administrative expenses paid by the Plan are paid net of any revenue credits that reimburse or pay directly the fees of a service provider or other expense of administering the Plan.

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2017 and 2016.

Use of estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Legrand North America 401(k) Retirement Plan

Notes to Financial Statements December 31, 2017

Subsequent events

The Plan has evaluated events and transactions for potential recognition or disclosure through September 19, 2018, the date the financial statements were available to be issued.

Note 3 - Fair value measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under Financial Accounting Standards Board Accounting Standards Codification 820 are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2017 and 2016.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Pooled separate accounts: Valued at the accumulation unit value ("AUV") of units held by the Plan at year-end. The AUV is based on the value of underlying assets owned by the fund, less its liabilities, and then divided by the number of units outstanding. The accounts allow for daily redemptions and contributions.

Legrand North America 401(k) Retirement Plan

Notes to Financial Statements December 31, 2017

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2017 and 2016. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement:

Assets at fair value as of December 31, 2017				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 148,598,870	\$ -	\$ -	\$ 148,598,870
Pooled separate accounts (a)	-	-	-	84,485,564
Total investments at fair value	<u>\$ 148,598,870</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 233,084,434</u>

Assets at fair value as of December 31, 2016				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 130,003,941	\$ -	\$ -	\$ 130,003,941
Pooled separate accounts (a)	-	-	-	39,632,772
Total investments at fair value	<u>\$ 130,003,941</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 169,636,713</u>

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset per value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

For years ended December 31, 2017 and 2016, there were no significant transfers between Levels 1 and 2 and no transfers in or out of Level 3.

Note 4 - Fully benefit-responsive investment contract

The Plan holds a traditional investment contract. This contract meets the fully benefit-responsive investment contract criteria and, therefore, is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under each contract, plus earnings, less participant withdrawals, and administrative expenses. The balance in the traditional investment contract as of December 31, 2017 and 2016 was \$49,797,563 and \$46,559,663, respectively.

The traditional investment contract held by the Plan is a guaranteed investment contract. The contract issuer is contractually obligated to repay the principal and interest at a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer but may not be less than 1.5%. The crediting rate is reviewed on a quarterly basis for resetting. The contract cannot be terminated before the scheduled maturity date.

The Plan's ability to receive amounts due in accordance with fully benefit-responsive investment contracts is dependent on the third-party issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Legrand North America 401(k) Retirement Plan

Notes to Financial Statements December 31, 2017

Certain events might limit the ability of the Plan to transact at contract value with the contract issuer. These events may be different under each contract. Examples of such events include the following:

1. The Plan's failure to qualify under Section 401(a) of the Internal Revenue Code (the "IRC") or the failure of the trust to be tax-exempt under Section 501(a) of the IRC.
2. Premature termination of the contracts.
3. Plan termination or merger.
4. Changes to the Plan's prohibition on competing investment options.
5. Bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spinoffs of a subsidiary) that significantly affect the Plan's normal operations.

No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contracts with the Plan and settle at an amount different from contract value. Those events may be different under each contract. Examples of such events include the following:

1. An uncured violation of the Plan's investment guidelines.
2. A breach of material obligation under the contract.
3. A material misrepresentation.
4. A material amendment to the agreements without the consent of the issuer.

Note 5 - Certified investments

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Investments and notes receivable from participants held at December 31, 2017 and 2016, and investment income and interest income on notes receivable from participants for the year ended December 31, 2017, that are disclosed in the accompanying financial statements and supplemental Schedule of Assets (Held at End of Year) (Schedule H, Line 4i), were obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Prudential Retirement and Insurance Company ("PRIAC"), the custodian, and Prudential Bank & Trust FSB, the trustee, of the Plan.

Note 6 - Related party and party-in-interest transactions

Plan investments include units of participation in pooled separate accounts and a guaranteed income fund account managed by PRIAC. PRIAC is the custodian as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. Fees incurred by the Plan for administrative fees amounted to \$72,689 for the year ended December 31, 2017. The Plan allows participants to take loans against their account balances, which are also considered exempt party-in-interest transactions.

Legrand North America 401(k) Retirement Plan

Notes to Financial Statements December 31, 2017

Note 7 - Plan termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions.

Note 8 - Tax status

The Plan has obtained its latest determination letter dated October 22, 2015, in which the Internal Revenue Service ("IRS") stated that the Plan, as then designed, was in compliance with the applicable requirements of the IRC. Although the Plan has been amended since receiving the determination letter, the Plan administrator believes that the Plan currently is designed and being operated in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified and the related trust is tax-exempt.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan year ended December 31, 2015 was selected for examination by the IRS and the Company received a no change letter dated June 22, 2017.

Note 9 - Risks and uncertainties

The Plan invests in various investment securities. Investment securities, in general, are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

Supplementary Information

Legrand North America 401(k) Retirement Plan

EIN: 98-0065554

Plan Number: 001

Schedule of Assets (Held at End of Year) (Schedule H, Line 4i)

December 31, 2017

(a)	(b) Identity of issuer, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(e) Current value
	Mutual funds		
	Mainstay	Large Cap Growth Fund	\$ 38,637,473
	American Funds	Europacific Growth Fund	37,524,317
	Loomis	Small Cap Growth Fund	15,974,672
	Vanguard	Extended Market Index Fund	15,588,722
	Vanguard	Small-Cap Value Fund	14,846,896
	American Funds	Balanced Fund	12,801,821
	American Funds	Capital World Growth and Income Fund	5,851,155
	Oppenheimer	Developing Markets Fund	3,814,718
	Vanguard	Total Bond Market Index Fund	3,437,478
	Vanguard	Total International Stock Index	<u>121,618</u>
			<u>148,598,870</u>
	Pooled separate accounts		
*	Prudential Retirement Insurance and Annuity Company	Large Cap Value Fund	34,976,871
*	Prudential Retirement Insurance and Annuity Company	Western Asset Core Plus Bond Fund	31,679,230
*	Prudential Retirement Insurance and Annuity Company	Dryden S&P 500 Index Fund	<u>17,829,463</u>
			<u>84,485,564</u>
	Guaranteed income fund		
*	Prudential Retirement Insurance and Annuity Company	Guaranteed Income Fund	<u>49,797,563</u>
	Participant loans		
*	Participants loans	Rates from 4.25% to 9.25%	<u>5,868,568</u>
			<u>\$ 288,750,565</u>
*	Party-in-interest.		

Column (d), "Cost," is omitted as the cost of participant-directed investments is not required to be disclosed.

See Independent Auditor's Report.

**Legrand North America 401(k)
Retirement Plan**

**Financial Statements
(With Supplementary Information)
and Independent Auditor's Report**

December 31, 2017

Legrand North America 401(k) Retirement Plan

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Independent Auditor's Report

To the Plan Administrator
Legrand North America 401(k) Retirement Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Legrand North America 401(k) Retirement Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2017 and 2016, and the related statement of changes in net assets available for benefits for the year ended December 31, 2017, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Prudential Retirement Insurance and Annuity Company, the custodian of the Plan, and Prudential Bank & Trust, FSB, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the custodian and trustee hold the Plan's investment assets and execute investment transactions. The Plan administrator has obtained certifications from the custodian and trustee as of December 31, 2017 and 2016, and for the year ended December 31, 2017, that the information provided to the Plan administrator by the custodian and trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedule of assets (held at end of year) (Schedule H, Line 4i) as of December 31, 2017 is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on this supplemental schedule.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian and trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.



Hartford, Connecticut
September 19, 2018

Legrand North America 401(k) Retirement Plan

Statements of Net Assets Available for Benefits December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Assets		
Noninterest bearing cash	<u>\$ 400</u>	<u>\$ 926</u>
Investments, at fair value	233,084,434	169,636,713
Investments, at contract value	<u>49,797,563</u>	<u>46,559,663</u>
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Notes receivable from participants	5,868,568	4,839,339
Employer contribution	402,031	304,038
Participant contributions	<u>-</u>	<u>29,303</u>
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Net assets available for benefits	<u>\$ 289,152,996</u>	<u>\$ 221,369,982</u>

See Notes to Financial Statements.

Legrand North America 401(k) Retirement Plan

Statement of Changes in Net Assets Available for Benefits Year Ended December 31, 2017

Additions	
Net appreciation in fair value of investments	\$ 37,419,527
Dividends	1,700,834
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Other income	<u>51,578</u>
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Deductions	
Benefits paid to participants	16,064,372
Administrative expenses	<u>72,689</u>
Total deductions	<u>16,137,061</u>
Increase in net assets prior to transfers	48,160,544
Transfer in pursuant to Raritan Americas, Inc. plan merger	19,258,606
Transfer in from The Wiremold Company Savings and Retirement Plan	294,365
Transfer in from Legrand Savings Plan	110,078
Transfer out to Legrand Savings Plan	(40,579)
Net assets available for benefits	
Beginning	<u>221,369,982</u>
End	<u><u>\$ 289,152,996</u></u>

See Notes to Financial Statements.

Legrand North America 401(k) Retirement Plan

Notes to Financial Statements December 31, 2017

Note 1 - Description of Plan

The following description of Legrand North America 401(k) Retirement Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan, formed with an effective date of August 1, 2006, that covers employees of Legrand North America Inc., Pass & Seymour, Inc., The Wiremold Company, The Watt Stopper, Inc., Ortronics, Inc., Cablofil, Inc., Legrand Home Systems, Inc., Legrand Holdings, Inc. and effective January 1, 2016, Middle Atlantic Products Inc. and effective January 1, 2017, Raritan Americas, Inc. (collectively referred to as the "Company").

Employees that were employed by the Company on or prior to August 1, 2006 were able to participate in the Plan effective August 1, 2006. Those employees hired after August 1, 2006 must complete six months of service before becoming eligible to participate in the Plan. Once becoming eligible, participants are given the opportunity to elect or decline participation in the Plan. If a participant fails to make an affirmative election to participate or decline participation in the Plan, the participant will be deemed to have elected to participate in the Plan and authorized a pre-tax salary reduction contribution of 3% of compensation until the participant elects to make a change. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended. The Retirement Committee is responsible for oversight of the Plan and determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Effective January 1, 2017, the plan assets of \$19,258,606 including notes receivable of \$170,859 from participants of Raritan Americas, Inc. transferred into the Plan. During 2017, certain participants transferred into the Plan from related companies. As a result, their account balances totaling \$294,365 and \$110,078 including notes receivable from participants of \$0 and \$14,919 were transferred in from The Wiremold Company Savings and Retirement Plan and Legrand Savings Plan, respectively. Also during 2017, certain participants transferred to a company related to the Company. As a result, their account balances totaling \$40,579 were transferred out to Legrand Savings Plan.

Contributions

Each year, participants may make salary deferral contributions to the Plan based upon a percentage of their pre-tax annual compensation, as defined by the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers a variety of insurance company pooled separate accounts, mutual funds and a guaranteed income fund as investment options for participants.

Legrand North America 401(k) Retirement Plan

Notes to Financial Statements December 31, 2017

The Company contributes a "safe harbor" matching contribution as follows:

<u>Salary reduction contribution</u>	<u>Matching contribution</u>
1.0% of Compensation	2.0% of Compensation
2.0% of Compensation	4.0% of Compensation
3.0% of Compensation	5.5% of Compensation
4.0% of Compensation	6.0% of Compensation
5.0% of Compensation	6.5% of Compensation
6.0% of Compensation	7.0% of Compensation

Effective January 1, 2011, discretionary Company contributions are no longer allowed. Participants direct the investment of Company contributions.

Participant accounts

Each participant's account is credited with the participant's contribution and allocations of the Company's contributions and Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their contributions and Company matching contributions plus actual earnings thereon. Participants from a former plan of any participating employer who had an account balance on July 31, 2006 and became a participant in the Plan on August 1, 2006 became 100% vested in all Company contributions. In the event of death, total and permanent disability or retirement, participants shall become 100% vested. For all other participants that became eligible after August 1, 2006, vesting in the Company discretionary contribution portion of their account is based on years of service. A participant is 100% vested after five years of credited service as follows:

<u>Years of service</u>	<u>Vested percentage</u>
Less than 1 year	0%
1 but less than 2 years	20%
2 but less than 3 years	40%
3 but less than 4 years	60%
4 but less than 5 years	80%
5 years or more	100%

Company contributions of certain participant accounts that were transferred into the Plan as a result of prior mergers will continue to vest according to the vesting schedule of the applicable plan prior to the plan merger.

Legrand North America 401(k) Retirement Plan

Notes to Financial Statements December 31, 2017

Notes receivable from participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account. The loan interest rate is determined based on the prime rate, as defined, plus 1.00% as of the loan origination date. Principal and interest are paid ratably through payroll deductions.

Payment of benefits

On termination of service due to death, disability or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or systematic installments. Participants with an account balance less than \$5,000 will receive the vested interest in their account as a lump-sum distribution. If an election is not made by the participant, it will be rolled over to an IRA. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

Withdrawals from participants' salary deferral, who are less than 59½ years of age, may be made in the event of a financial hardship, in accordance with the provisions specified in the Plan.

Participants who are at least 59½ years of age may withdraw all or a portion of the balance in their account prior to termination for any reason.

Revenue credit account

The Plan has established a revenue credit account to cover Plan expenses. The revenue credit account is treated as a Plan asset and must be used only for legitimate Plan expenses. Unused amounts for expenses may be allocated to participant accounts. During 2017, the custodian contributed \$51,578 into the revenue credit account. The balance in the account totaled \$187 and \$185 at December 31, 2017 and 2016, respectively. During 2017, the Company used \$51,578 from the account to pay Plan expenses.

Forfeited accounts

At December 31, 2017 and 2016, forfeited nonvested accounts totaled \$108,396 and \$18,647, respectively. These accounts will be first used to reinstate previous forfeitures, if applicable, then to reduce future employer contributions. During 2017, employer contributions were reduced by \$21,153 from forfeited nonvested accounts.

Note 2 - Summary of accounting policies

Basis of accounting

The financial statements of the Plan are prepared on the accrual basis of accounting.

Investment contracts held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

Legrand North America 401(k) Retirement Plan

Notes to Financial Statements December 31, 2017

Adoption of accounting standard

In May 2015, the Financial Accounting Standards Boards ("FASB") issued Accounting Standards Update ("ASU") 2015-07, *Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)*. ASU 2015-07 removes the requirement to categorize within the fair value hierarchy all investments for which fair value is measured using the net asset value per share practical expedient. ASU 2015-07 also removes the requirement to make certain disclosures for all investments that are eligible to be measured at fair value using the net asset value per share practical expedient. Rather, those disclosures are limited to investments for which the entity has elected to measure the fair value using that practical expedient. ASU 2015-07 is effective for fiscal years beginning after December 15, 2016. Management has adopted ASU 2015-07 for the year ended December 31, 2017 and the pronouncement has been applied retrospectively.

Investment valuation and income recognition

The Plan's investments are reported at fair value, except for fully benefit-responsive investment contracts which are reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Retirement Committee determines the Plan's valuation policies utilizing information provided by the custodian and trustee. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of benefits

Benefits are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants and distributions are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in the net appreciation in fair value of investments. Administrative expenses paid by the Plan are paid net of any revenue credits that reimburse or pay directly the fees of a service provider or other expense of administering the Plan.

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2017 and 2016.

Use of estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Legrand North America 401(k) Retirement Plan

Notes to Financial Statements December 31, 2017

Subsequent events

The Plan has evaluated events and transactions for potential recognition or disclosure through September 19, 2018, the date the financial statements were available to be issued.

Note 3 - Fair value measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under Financial Accounting Standards Board Accounting Standards Codification 820 are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2017 and 2016.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Pooled separate accounts: Valued at the accumulation unit value ("AUV") of units held by the Plan at year-end. The AUV is based on the value of underlying assets owned by the fund, less its liabilities, and then divided by the number of units outstanding. The accounts allow for daily redemptions and contributions.

Legrand North America 401(k) Retirement Plan

Notes to Financial Statements December 31, 2017

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2017 and 2016. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement:

Assets at fair value as of December 31, 2017				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 148,598,870	\$ -	\$ -	\$ 148,598,870
Pooled separate accounts (a)	-	-	-	84,485,564
Total investments at fair value	<u>\$ 148,598,870</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 233,084,434</u>

Assets at fair value as of December 31, 2016				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 130,003,941	\$ -	\$ -	\$ 130,003,941
Pooled separate accounts (a)	-	-	-	39,632,772
Total investments at fair value	<u>\$ 130,003,941</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 169,636,713</u>

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset per value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

For years ended December 31, 2017 and 2016, there were no significant transfers between Levels 1 and 2 and no transfers in or out of Level 3.

Note 4 - Fully benefit-responsive investment contract

The Plan holds a traditional investment contract. This contract meets the fully benefit-responsive investment contract criteria and, therefore, is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under each contract, plus earnings, less participant withdrawals, and administrative expenses. The balance in the traditional investment contract as of December 31, 2017 and 2016 was \$49,797,563 and \$46,559,663, respectively.

The traditional investment contract held by the Plan is a guaranteed investment contract. The contract issuer is contractually obligated to repay the principal and interest at a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer but may not be less than 1.5%. The crediting rate is reviewed on a quarterly basis for resetting. The contract cannot be terminated before the scheduled maturity date.

The Plan's ability to receive amounts due in accordance with fully benefit-responsive investment contracts is dependent on the third-party issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Legrand North America 401(k) Retirement Plan

Notes to Financial Statements December 31, 2017

Certain events might limit the ability of the Plan to transact at contract value with the contract issuer. These events may be different under each contract. Examples of such events include the following:

1. The Plan's failure to qualify under Section 401(a) of the Internal Revenue Code (the "IRC") or the failure of the trust to be tax-exempt under Section 501(a) of the IRC.
2. Premature termination of the contracts.
3. Plan termination or merger.
4. Changes to the Plan's prohibition on competing investment options.
5. Bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spinoffs of a subsidiary) that significantly affect the Plan's normal operations.

No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contracts with the Plan and settle at an amount different from contract value. Those events may be different under each contract. Examples of such events include the following:

1. An uncured violation of the Plan's investment guidelines.
2. A breach of material obligation under the contract.
3. A material misrepresentation.
4. A material amendment to the agreements without the consent of the issuer.

Note 5 - Certified investments

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Investments and notes receivable from participants held at December 31, 2017 and 2016, and investment income and interest income on notes receivable from participants for the year ended December 31, 2017, that are disclosed in the accompanying financial statements and supplemental Schedule of Assets (Held at End of Year) (Schedule H, Line 4i), were obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Prudential Retirement and Insurance Company ("PRIAC"), the custodian, and Prudential Bank & Trust FSB, the trustee, of the Plan.

Note 6 - Related party and party-in-interest transactions

Plan investments include units of participation in pooled separate accounts and a guaranteed income fund account managed by PRIAC. PRIAC is the custodian as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. Fees incurred by the Plan for administrative fees amounted to \$72,689 for the year ended December 31, 2017. The Plan allows participants to take loans against their account balances, which are also considered exempt party-in-interest transactions.

Legrand North America 401(k) Retirement Plan

Notes to Financial Statements December 31, 2017

Note 7 - Plan termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions.

Note 8 - Tax status

The Plan has obtained its latest determination letter dated October 22, 2015, in which the Internal Revenue Service ("IRS") stated that the Plan, as then designed, was in compliance with the applicable requirements of the IRC. Although the Plan has been amended since receiving the determination letter, the Plan administrator believes that the Plan currently is designed and being operated in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified and the related trust is tax-exempt.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan year ended December 31, 2015 was selected for examination by the IRS and the Company received a no change letter dated June 22, 2017.

Note 9 - Risks and uncertainties

The Plan invests in various investment securities. Investment securities, in general, are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

Supplementary Information

Legrand North America 401(k) Retirement Plan

EIN: 98-0065554

Plan Number: 001

Schedule of Assets (Held at End of Year) (Schedule H, Line 4i)

December 31, 2017

(a)	(b) Identity of issuer, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(e) Current value
	Mutual funds		
	Mainstay	Large Cap Growth Fund	\$ 38,637,473
	American Funds	Europacific Growth Fund	37,524,317
	Loomis	Small Cap Growth Fund	15,974,672
	Vanguard	Extended Market Index Fund	15,588,722
	Vanguard	Small-Cap Value Fund	14,846,896
	American Funds	Balanced Fund	12,801,821
	American Funds	Capital World Growth and Income Fund	5,851,155
	Oppenheimer	Developing Markets Fund	3,814,718
	Vanguard	Total Bond Market Index Fund	3,437,478
	Vanguard	Total International Stock Index	<u>121,618</u>
			<u>148,598,870</u>
	Pooled separate accounts		
*	Prudential Retirement Insurance and Annuity Company	Large Cap Value Fund	34,976,871
*	Prudential Retirement Insurance and Annuity Company	Western Asset Core Plus Bond Fund	31,679,230
*	Prudential Retirement Insurance and Annuity Company	Dryden S&P 500 Index Fund	<u>17,829,463</u>
			<u>84,485,564</u>
	Guaranteed income fund		
*	Prudential Retirement Insurance and Annuity Company	Guaranteed Income Fund	<u>49,797,563</u>
	Participant loans		
*	Participants loans	Rates from 4.25% to 9.25%	<u>5,868,568</u>
			<u>\$ 288,750,565</u>
*	Party-in-interest.		

Column (d), "Cost," is omitted as the cost of participant-directed investments is not required to be disclosed.

See Independent Auditor's Report.

**Legrand North America 401(k)
Retirement Plan**

**Financial Statements
(With Supplementary Information)
and Independent Auditor's Report**

December 31, 2017

Legrand North America 401(k) Retirement Plan

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Independent Auditor's Report

To the Plan Administrator
Legrand North America 401(k) Retirement Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Legrand North America 401(k) Retirement Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2017 and 2016, and the related statement of changes in net assets available for benefits for the year ended December 31, 2017, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Prudential Retirement Insurance and Annuity Company, the custodian of the Plan, and Prudential Bank & Trust, FSB, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the custodian and trustee hold the Plan's investment assets and execute investment transactions. The Plan administrator has obtained certifications from the custodian and trustee as of December 31, 2017 and 2016, and for the year ended December 31, 2017, that the information provided to the Plan administrator by the custodian and trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedule of assets (held at end of year) (Schedule H, Line 4i) as of December 31, 2017 is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on this supplemental schedule.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian and trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.



Hartford, Connecticut
September 19, 2018

Legrand North America 401(k) Retirement Plan

Statements of Net Assets Available for Benefits December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Assets		
Noninterest bearing cash	\$ 400	\$ 926
Investments, at fair value	233,084,434	169,636,713
Investments, at contract value	<u>49,797,563</u>	<u>46,559,663</u>
Total investments	<u>282,881,997</u>	<u>216,196,376</u>
Receivables		
Notes receivable from participants	5,868,568	4,839,339
Employer contribution	402,031	304,038
Participant contributions	<u>-</u>	<u>29,303</u>
Total receivables	<u>6,270,599</u>	<u>5,172,680</u>
Net assets available for benefits	<u>\$ 289,152,996</u>	<u>\$ 221,369,982</u>

See Notes to Financial Statements.

Legrand North America 401(k) Retirement Plan

Statement of Changes in Net Assets Available for Benefits Year Ended December 31, 2017

Additions	
Net appreciation in fair value of investments	\$ 37,419,527
Dividends	1,700,834
Interest	889,344
Other income	<u>51,578</u>
Total investment income	<u>40,061,283</u>
Interest income on notes receivable from participants	<u>252,718</u>
Contributions	
Participants	12,341,773
Employer	9,914,512
Rollovers	<u>1,727,319</u>
Total contributions	<u>23,983,604</u>
Total additions	<u>64,297,605</u>
Deductions	
Benefits paid to participants	16,064,372
Administrative expenses	<u>72,689</u>
Total deductions	<u>16,137,061</u>
Increase in net assets prior to transfers	48,160,544
Transfer in pursuant to Raritan Americas, Inc. plan merger	19,258,606
Transfer in from The Wiremold Company Savings and Retirement Plan	294,365
Transfer in from Legrand Savings Plan	110,078
Transfer out to Legrand Savings Plan	(40,579)
Net assets available for benefits	
Beginning	<u>221,369,982</u>
End	<u><u>\$ 289,152,996</u></u>

See Notes to Financial Statements.

Legrand North America 401(k) Retirement Plan

Notes to Financial Statements December 31, 2017

Note 1 - Description of Plan

The following description of Legrand North America 401(k) Retirement Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan, formed with an effective date of August 1, 2006, that covers employees of Legrand North America Inc., Pass & Seymour, Inc., The Wiremold Company, The Watt Stopper, Inc., Ortronics, Inc., Cablofil, Inc., Legrand Home Systems, Inc., Legrand Holdings, Inc. and effective January 1, 2016, Middle Atlantic Products Inc. and effective January 1, 2017, Raritan Americas, Inc. (collectively referred to as the "Company").

Employees that were employed by the Company on or prior to August 1, 2006 were able to participate in the Plan effective August 1, 2006. Those employees hired after August 1, 2006 must complete six months of service before becoming eligible to participate in the Plan. Once becoming eligible, participants are given the opportunity to elect or decline participation in the Plan. If a participant fails to make an affirmative election to participate or decline participation in the Plan, the participant will be deemed to have elected to participate in the Plan and authorized a pre-tax salary reduction contribution of 3% of compensation until the participant elects to make a change. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended. The Retirement Committee is responsible for oversight of the Plan and determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Effective January 1, 2017, the plan assets of \$19,258,606 including notes receivable of \$170,859 from participants of Raritan Americas, Inc. transferred into the Plan. During 2017, certain participants transferred into the Plan from related companies. As a result, their account balances totaling \$294,365 and \$110,078 including notes receivable from participants of \$0 and \$14,919 were transferred in from The Wiremold Company Savings and Retirement Plan and Legrand Savings Plan, respectively. Also during 2017, certain participants transferred to a company related to the Company. As a result, their account balances totaling \$40,579 were transferred out to Legrand Savings Plan.

Contributions

Each year, participants may make salary deferral contributions to the Plan based upon a percentage of their pre-tax annual compensation, as defined by the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers a variety of insurance company pooled separate accounts, mutual funds and a guaranteed income fund as investment options for participants.

Legrand North America 401(k) Retirement Plan

Notes to Financial Statements December 31, 2017

The Company contributes a "safe harbor" matching contribution as follows:

<u>Salary reduction contribution</u>	<u>Matching contribution</u>
1.0% of Compensation	2.0% of Compensation
2.0% of Compensation	4.0% of Compensation
3.0% of Compensation	5.5% of Compensation
4.0% of Compensation	6.0% of Compensation
5.0% of Compensation	6.5% of Compensation
6.0% of Compensation	7.0% of Compensation

Effective January 1, 2011, discretionary Company contributions are no longer allowed. Participants direct the investment of Company contributions.

Participant accounts

Each participant's account is credited with the participant's contribution and allocations of the Company's contributions and Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their contributions and Company matching contributions plus actual earnings thereon. Participants from a former plan of any participating employer who had an account balance on July 31, 2006 and became a participant in the Plan on August 1, 2006 became 100% vested in all Company contributions. In the event of death, total and permanent disability or retirement, participants shall become 100% vested. For all other participants that became eligible after August 1, 2006, vesting in the Company discretionary contribution portion of their account is based on years of service. A participant is 100% vested after five years of credited service as follows:

<u>Years of service</u>	<u>Vested percentage</u>
Less than 1 year	0%
1 but less than 2 years	20%
2 but less than 3 years	40%
3 but less than 4 years	60%
4 but less than 5 years	80%
5 years or more	100%

Company contributions of certain participant accounts that were transferred into the Plan as a result of prior mergers will continue to vest according to the vesting schedule of the applicable plan prior to the plan merger.

Legrand North America 401(k) Retirement Plan

Notes to Financial Statements December 31, 2017

Notes receivable from participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account. The loan interest rate is determined based on the prime rate, as defined, plus 1.00% as of the loan origination date. Principal and interest are paid ratably through payroll deductions.

Payment of benefits

On termination of service due to death, disability or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or systematic installments. Participants with an account balance less than \$5,000 will receive the vested interest in their account as a lump-sum distribution. If an election is not made by the participant, it will be rolled over to an IRA. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

Withdrawals from participants' salary deferral, who are less than 59½ years of age, may be made in the event of a financial hardship, in accordance with the provisions specified in the Plan.

Participants who are at least 59½ years of age may withdraw all or a portion of the balance in their account prior to termination for any reason.

Revenue credit account

The Plan has established a revenue credit account to cover Plan expenses. The revenue credit account is treated as a Plan asset and must be used only for legitimate Plan expenses. Unused amounts for expenses may be allocated to participant accounts. During 2017, the custodian contributed \$51,578 into the revenue credit account. The balance in the account totaled \$187 and \$185 at December 31, 2017 and 2016, respectively. During 2017, the Company used \$51,578 from the account to pay Plan expenses.

Forfeited accounts

At December 31, 2017 and 2016, forfeited nonvested accounts totaled \$108,396 and \$18,647, respectively. These accounts will be first used to reinstate previous forfeitures, if applicable, then to reduce future employer contributions. During 2017, employer contributions were reduced by \$21,153 from forfeited nonvested accounts.

Note 2 - Summary of accounting policies

Basis of accounting

The financial statements of the Plan are prepared on the accrual basis of accounting.

Investment contracts held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

Legrand North America 401(k) Retirement Plan

Notes to Financial Statements December 31, 2017

Adoption of accounting standard

In May 2015, the Financial Accounting Standards Boards ("FASB") issued Accounting Standards Update ("ASU") 2015-07, *Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)*. ASU 2015-07 removes the requirement to categorize within the fair value hierarchy all investments for which fair value is measured using the net asset value per share practical expedient. ASU 2015-07 also removes the requirement to make certain disclosures for all investments that are eligible to be measured at fair value using the net asset value per share practical expedient. Rather, those disclosures are limited to investments for which the entity has elected to measure the fair value using that practical expedient. ASU 2015-07 is effective for fiscal years beginning after December 15, 2016. Management has adopted ASU 2015-07 for the year ended December 31, 2017 and the pronouncement has been applied retrospectively.

Investment valuation and income recognition

The Plan's investments are reported at fair value, except for fully benefit-responsive investment contracts which are reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Retirement Committee determines the Plan's valuation policies utilizing information provided by the custodian and trustee. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of benefits

Benefits are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants and distributions are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in the net appreciation in fair value of investments. Administrative expenses paid by the Plan are paid net of any revenue credits that reimburse or pay directly the fees of a service provider or other expense of administering the Plan.

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2017 and 2016.

Use of estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Legrand North America 401(k) Retirement Plan

Notes to Financial Statements December 31, 2017

Subsequent events

The Plan has evaluated events and transactions for potential recognition or disclosure through September 19, 2018, the date the financial statements were available to be issued.

Note 3 - Fair value measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under Financial Accounting Standards Board Accounting Standards Codification 820 are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2017 and 2016.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Pooled separate accounts: Valued at the accumulation unit value ("AUV") of units held by the Plan at year-end. The AUV is based on the value of underlying assets owned by the fund, less its liabilities, and then divided by the number of units outstanding. The accounts allow for daily redemptions and contributions.

Legrand North America 401(k) Retirement Plan

Notes to Financial Statements December 31, 2017

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2017 and 2016. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement:

Assets at fair value as of December 31, 2017				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 148,598,870	\$ -	\$ -	\$ 148,598,870
Pooled separate accounts (a)	-	-	-	84,485,564
Total investments at fair value	<u>\$ 148,598,870</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 233,084,434</u>

Assets at fair value as of December 31, 2016				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 130,003,941	\$ -	\$ -	\$ 130,003,941
Pooled separate accounts (a)	-	-	-	39,632,772
Total investments at fair value	<u>\$ 130,003,941</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 169,636,713</u>

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset per value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

For years ended December 31, 2017 and 2016, there were no significant transfers between Levels 1 and 2 and no transfers in or out of Level 3.

Note 4 - Fully benefit-responsive investment contract

The Plan holds a traditional investment contract. This contract meets the fully benefit-responsive investment contract criteria and, therefore, is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under each contract, plus earnings, less participant withdrawals, and administrative expenses. The balance in the traditional investment contract as of December 31, 2017 and 2016 was \$49,797,563 and \$46,559,663, respectively.

The traditional investment contract held by the Plan is a guaranteed investment contract. The contract issuer is contractually obligated to repay the principal and interest at a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer but may not be less than 1.5%. The crediting rate is reviewed on a quarterly basis for resetting. The contract cannot be terminated before the scheduled maturity date.

The Plan's ability to receive amounts due in accordance with fully benefit-responsive investment contracts is dependent on the third-party issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Legrand North America 401(k) Retirement Plan

Notes to Financial Statements December 31, 2017

Certain events might limit the ability of the Plan to transact at contract value with the contract issuer. These events may be different under each contract. Examples of such events include the following:

1. The Plan's failure to qualify under Section 401(a) of the Internal Revenue Code (the "IRC") or the failure of the trust to be tax-exempt under Section 501(a) of the IRC.
2. Premature termination of the contracts.
3. Plan termination or merger.
4. Changes to the Plan's prohibition on competing investment options.
5. Bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spinoffs of a subsidiary) that significantly affect the Plan's normal operations.

No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contracts with the Plan and settle at an amount different from contract value. Those events may be different under each contract. Examples of such events include the following:

1. An uncured violation of the Plan's investment guidelines.
2. A breach of material obligation under the contract.
3. A material misrepresentation.
4. A material amendment to the agreements without the consent of the issuer.

Note 5 - Certified investments

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Investments and notes receivable from participants held at December 31, 2017 and 2016, and investment income and interest income on notes receivable from participants for the year ended December 31, 2017, that are disclosed in the accompanying financial statements and supplemental Schedule of Assets (Held at End of Year) (Schedule H, Line 4i), were obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Prudential Retirement and Insurance Company ("PRIAC"), the custodian, and Prudential Bank & Trust FSB, the trustee, of the Plan.

Note 6 - Related party and party-in-interest transactions

Plan investments include units of participation in pooled separate accounts and a guaranteed income fund account managed by PRIAC. PRIAC is the custodian as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. Fees incurred by the Plan for administrative fees amounted to \$72,689 for the year ended December 31, 2017. The Plan allows participants to take loans against their account balances, which are also considered exempt party-in-interest transactions.

Legrand North America 401(k) Retirement Plan

Notes to Financial Statements December 31, 2017

Note 7 - Plan termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions.

Note 8 - Tax status

The Plan has obtained its latest determination letter dated October 22, 2015, in which the Internal Revenue Service ("IRS") stated that the Plan, as then designed, was in compliance with the applicable requirements of the IRC. Although the Plan has been amended since receiving the determination letter, the Plan administrator believes that the Plan currently is designed and being operated in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified and the related trust is tax-exempt.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan year ended December 31, 2015 was selected for examination by the IRS and the Company received a no change letter dated June 22, 2017.

Note 9 - Risks and uncertainties

The Plan invests in various investment securities. Investment securities, in general, are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

Supplementary Information

Legrand North America 401(k) Retirement Plan

EIN: 98-0065554

Plan Number: 001

Schedule of Assets (Held at End of Year) (Schedule H, Line 4i)

December 31, 2017

(a)	(b) Identity of issuer, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(e) Current value
	Mutual funds		
	Mainstay	Large Cap Growth Fund	\$ 38,637,473
	American Funds	Europacific Growth Fund	37,524,317
	Loomis	Small Cap Growth Fund	15,974,672
	Vanguard	Extended Market Index Fund	15,588,722
	Vanguard	Small-Cap Value Fund	14,846,896
	American Funds	Balanced Fund	12,801,821
	American Funds	Capital World Growth and Income Fund	5,851,155
	Oppenheimer	Developing Markets Fund	3,814,718
	Vanguard	Total Bond Market Index Fund	3,437,478
	Vanguard	Total International Stock Index	<u>121,618</u>
			<u>148,598,870</u>
	Pooled separate accounts		
*	Prudential Retirement Insurance and Annuity Company	Large Cap Value Fund	34,976,871
*	Prudential Retirement Insurance and Annuity Company	Western Asset Core Plus Bond Fund	31,679,230
*	Prudential Retirement Insurance and Annuity Company	Dryden S&P 500 Index Fund	<u>17,829,463</u>
			<u>84,485,564</u>
	Guaranteed income fund		
*	Prudential Retirement Insurance and Annuity Company	Guaranteed Income Fund	<u>49,797,563</u>
	Participant loans		
*	Participants loans	Rates from 4.25% to 9.25%	<u>5,868,568</u>
			<u>\$ 288,750,565</u>
*	Party-in-interest.		

Column (d), "Cost," is omitted as the cost of participant-directed investments is not required to be disclosed.

See Independent Auditor's Report.