

Unaudited consolidated financial information as of September 30, 2007



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LEGRAND
UNAUDITED CONSOLIDATED FINANCIAL INFORMATION
SEPTEMBER 30, 2007

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Consolidated statement of income

	Legrand		
	Nine months ended		
	September 30,		
	2007	2006	2005
	<i>(Euros, in millions)</i>		
Revenue	3,095.5	2,781.7	2,357.5
Operating expenses			
Cost of sales	(1,532.3)	(1,386.0)	(1,197.3)
Administrative and selling expenses	(806.5)	(729.0)	(607.6)
Research and development costs	(162.6)	(176.5)	(175.4)
Other operating income (expense)	(81.9)	(74.0)	(64.4)
Operating profit	512.2	416.2	312.8
Finance costs	(114.7)	(125.1)	(161.2)
Financial income	29.7	24.3	21.9
Exchange gains and losses	29.8	24.0	(28.0)
Loss on extinguishment of debt	0.0	(109.0)	0.0
Finance costs and other financial income and expense, net	(55.2)	(185.8)	(167.3)
Share of profit of associates	1.2	0.6	0.8
Profit before tax	458.2	231.0	146.3
Income tax expense	(158.5)	(82.5)	(62.4)
Profit for the period	299.7	148.5	83.9
Attributable to :			
- Equity holders of Legrand	298.5	146.5	82.1
- Minority interests	1.2	2.0	1.8
Basic earnings per share (euros)*	1.116	0.611	0.432
Diluted earnings per share (euros)*	1.108	0.604	0.426

*On February 24, 2006, the number of shares was divided by 4. Therefore basic earnings per share and diluted earnings per share at the end of September, 2005 have been recalculated.

Basic earnings per share and diluted earnings per share published as per September 30, 2005 were respectively of 0.108 and 0.107 euros before recalculation.

Consolidated balance sheet

	Legrand		
	September 30,	December 31,	December 31,
	2007	2006	2005
	<i>(Euros, in millions)</i>		
ASSETS			
Current assets			
Cash and cash equivalents	235.9	178.9	133.2
Marketable securities	0.3	0.4	0.6
Income tax receivable	12.1	14.2	6.1
Trade receivables	742.1	620.8	563.2
Other current assets	137.1	132.2	127.5
Inventories (note 3)	640.5	560.1	474.5
Other current financial assets	12.6	22.2	33.4
Total current assets	1,780.6	1,528.8	1,338.5
Non current assets			
Intangible assets	1,800.1	1,840.0	1,861.3
Goodwill	1,750.2	1,633.2	1,780.0
Property, plant and equipment	757.4	789.2	833.6
Investments in associates	11.8	10.5	9.5
Other investments	8.6	5.0	4.1
Deferred tax assets	72.7	124.6	61.5
Other non-current assets	4.6	4.8	4.6
Total non current assets	4,405.4	4,407.3	4,554.6
Total Assets	6,186.0	5,936.1	5,893.1

	Legrand		
	September 30, 2007	December 31, 2006	December 31, 2005
	<i>(Euros, in millions)</i>		
LIABILITIES AND EQUITY			
Current liabilities			
Short-term borrowings (note 5)	768.4	790.7	319.3
Income tax payable	66.5	32.7	22.3
Trade payables	474.1	454.4	377.0
Short-term provisions and other current liabilities	501.1	436.8	406.9
Other financial liabilities	77.1	66.6	59.9
Total current liabilities	1,887.2	1,781.2	1,185.4
Non-current liabilities			
Deferred tax liabilities	670.9	663.9	720.3
Long-term provisions and other non-current liabilities	84.3	109.8	134.0
Provisions for pensions and other post-employment benefits	129.0	147.6	139.7
Long-term borrowings (note 4)	1,352.7	1,055.5	1,803.3
Subordinated perpetual notes	0.0	9.5	28.5
Related party borrowings (note 4)	0.0	0.0	1,334.8
Total non-current liabilities	2,236.9	1,986.3	4,160.6
Equity			
Share capital (note 6)	1,083.9	1,078.8	759.4
Retained earnings	1,147.9	1,217.6	(157.1)
Translation reserves	(172.7)	(136.6)	(64.3)
Equity attributable to equity holders of Legrand	2,059.1	2,159.8	538.0
Minority interests	2.8	8.8	9.1
Total equity	2,061.9	2,168.6	547.1
Total Liabilities and Equity	6,186.0	5,936.1	5,893.1

Consolidated statement of cash flows

	Legrand		
	Nine months ended		
	September 30,		
	2007	2006	2005
	<i>(Euros, in millions)</i>		
Profit for the period	299.7	148.5	83.9
Reconciliation of profit for the period to net cash provided by operating activities :			
- Depreciation expense	97.8	101.8	105.9
- Amortization expense	56.3	72.1	82.8
- Amortization of development costs	6.0	2.4	0.3
- Amortization of finance costs	1.1	1.8	2.2
- Loss on extinguishment of debt	0.0	109.0	0.0
- Changes in deferred taxes	54.0	4.7	6.1
- Changes in other non-current assets and liabilities	1.9	3.7	11.4
- Share of profit of associates	(1.2)	(0.6)	(0.8)
- Exchange (gain)/loss, net	(6.6)	9.9	24.0
- Other adjustments	4.4	25.3	25.4
(Gains) losses on sales of assets, net	(11.6)	(1.3)	5.1
(Gains) losses on sales of securities	(0.1)	(0.9)	0.1
Changes in operating assets and liabilities :			
- Inventories	(51.5)	(65.7)	(21.4)
- Trade receivables	(106.1)	(85.7)	(68.8)
- Trade payables	17.3	48.8	6.8
- Other operating assets and liabilities	81.4	19.1	3.2
Net cash provided by operating activities	442.8	392.9	266.2
Net proceeds from sales of fixed assets	32.5	24.6	7.0
Capital expenditure	(101.6)	(91.8)	(76.0)
Development costs capitalized during the period	(16.4)	(17.1)	(16.1)
Changes in non current financial assets and liabilities	(0.3)	(0.2)	(0.7)
Proceeds from sales of marketable securities	0.1	0.1	24.6
Purchases of marketable securities	0.0	0.0	(0.1)
Acquisitions of subsidiaries, net of the cash acquired	(174.8)	(89.0)	(31.8)
Investments in non-consolidated entities	(5.9)	(1.5)	(58.2)
Net cash used in investing activities	(266.4)	(174.9)	(151.3)
- Proceeds from issue of share capital	5.1	866.4	0.0
- Purchase of treasury shares and liquidity contract transactions	(250.2)	0.0	0.0
- Dividends paid to equity holders of Legrand	(133.1)	(110.6)	0.0
- Dividends paid by Legrand subsidiaries	(2.4)	(2.4)	(1.1)
- Reduction of subordinated perpetual notes	(9.5)	(19.0)	(29.7)
- Proceeds from new borrowings and drawdowns	404.5	2,239.0	100.0
- Repayment of borrowings	(124.5)	(3,263.5)	(155.8)
- Debt issuance costs	(0.5)	(6.1)	0.0
- Loss on extinguishment of debt	0.0	(109.0)	0.0
- Increase (reduction) in bank overdrafts	(4.3)	217.5	25.0
Net cash provided by (used in) financing activities	(114.9)	(187.7)	(61.6)
Effect of exchange rate changes on cash and cash equivalents	(4.5)	(8.9)	5.9
Increase in cash and cash equivalents	57.0	21.4	59.2
Cash and cash equivalents at the beginning of the period	178.9	133.2	68.3
Cash and cash equivalents at the end of the period	235.9	154.6	127.5
Items included in cash flows from operating activities			
- Interest paid during the period	85.3	111.3	115.2
- Income taxes paid during the period	56.5	40.0	32.7

NOTES

1) Introduction

This unaudited consolidated financial information of Legrand is presented for a nine-month period ending September 30, 2007. This unaudited consolidated financial information should be read in accordance with consolidated financial statements for the year ended December 31, 2006 such as established in "document de référence" filed under visa no R.07-038 with the French security regulator (Autorité des Marchés Financiers) on April 23, 2007.

2) Changes in the consolidation perimeter

During the third quarter of 2007, Legrand has pursued its active strategy of targeted self-financed business development with the acquisition of Kontaktor, Russia's n°1 in high-current circuit breakers. Based in Oulianovsk to the southeast of Moscow, Kontaktor reported 2006 sales of €35.0 million, with over 2,400 employees.

This move follows a series of acquisitions since the beginning of the year including HPM, N°2 in wiring devices in Australia with annual revenues of €100.0 million in 2006 and UStec, an American company specializing in residential structured cabling.

Together, Kontaktor, HPM and UStec have generated total annual sales of more than €140.0 million in 2006.

Consolidation in quarterly consolidated financial statements of companies acquired since January 1st, 2006 has been scheduled as follows:

2006	March, 31	June, 30	September, 30	December, 31
Cemar		Balance Sheet only	3 months result	6 months result
Shidean		Balance Sheet only	Balance Sheet only	12 months result
Vantage			Balance Sheet only	Balance Sheet only

2007	March, 31	June, 30	September, 30
Cemar	3 months result	6 months result	9 months result
Shidean	3 months result	6 months result	9 months result
Vantage	3 months result	6 months result	9 months result
HPM	2 months result	5 months result	8 months result
UStec	3 months result	6 months result	9 months result
Kontaktor			Balance Sheet only

3) Inventories

Inventories are as follows:

	September 30, 2007	December 31, 2006	December 31, 2005
		<i>(Euros, in millions)</i>	
Purchased raw-materials and components	234.4	199.3	171.7
Sub-assemblies, work in progress	117.6	110.5	93.4
Finished products	373.2	322.5	276.7
	725.2	632.3	541.8
Less impairment	(84.7)	(72.2)	(67.3)
	640.5	560.1	474.5

4) Long-term borrowings and related party borrowings

a) Long-term borrowings

Long-term borrowings can be analyzed as follows:

	September 30, 2007	December 31, 2006	December 31, 2005
		<i>(Euros, in millions)</i>	
Facility Agreement	665.5	668.7	731.7
High-Yield notes	0.0	0.0	574.3
8 ½% debentures	272.8	294.5	329.6
Bank loan	220.0	0.0	0.0
Other borrowings	198.8	97.1	178.2
	1,357.1	1,060.3	1,813.8
Debt issuance costs	(4.4)	(4.8)	(10.5)
	1,352.7	1,055.5	1,803.3

On January 10, 2006, the Group signed a new €2.2 billion credit facility – the 2006 Credit Facility – with five mandated arrangers. Its purpose is (i) to refinance the €1.4 billion 2004 Credit Facility in its entirety, (ii) to retire the €574.2 million High Yield Notes issue, plus accrued interest on the notes and the €98.5 million early-repayment premium (recognized under 'Loss on extinguishment of debt'), and (iii) to repay the €177.9 million portion of the subordinated shareholder loan corresponding to the vendor financing granted by Schneider at the time of acquisition of Legrand France, as required under the terms of the loan debenture in the event that the High Yield Notes are retired.

The 2006 Credit Facility comprises a €700.0 million Tranche A representing a multicurrency term loan repayable in semi-annual installments equal to 10% of the nominal amount between January 10, 2007 and July 10, 2010, with a final 20% installment on January 10, 2011. It also includes a €1.2 billion Tranche B consisting of a revolving multicurrency facility utilizable through drawdowns and a €300.0 million Tranche C multicurrency facility repayable upon the Group's flotation on the stock market. Tranches A and B are five-year loans that can be rolled over for two successive one-year periods. Tranche C was a 364-day loan; it was repaid in full in April 2006 following the IPO.

On March 12, 2007, the Group exercised its option to extend the 2006 Credit Facility by one year. Consequently, the semi-annual repayments of Tranche A will equal to 7.78% of the nominal amount from July 10, 2007 to July 10, 2011, with a final 20% installment on January 10, 2012.

On May 21, 2007, the Group contracted a bank loan for a total of €220.0 million with French financial institutions. The related bank loan agreement was entered into for a period of six years and four months, expiring on September 21, 2013. The applicable effective interest rate is Euribor 3 months plus 0.45%.

b) Related party borrowings

In February 2003, the Company signed a related party borrowing worth €1,156.0 million subordinated bonds issued by a subsidiary of the Group's ultimate parent company. As of December 31, 2005, the outstanding principal and interest amounted to €1,334.8 million.

On February 15, 2006, the Group repaid an amount of €177.9 million, using funds obtained under the 2006 Credit Facility. A further €504.4 million was repaid using the proceeds from the IPO and related employee share issue and the remaining €668.8 million was repaid in newly issued shares on April 11, 2006.

5) Short-term borrowings

	September 30, 2007	December 31, 2006	December 31, 2005
	<i>(Euros, in millions)</i>		
Facility Agreement	81.6	138.8	155.6
Commercial paper	269.5	226.9	0.0
Other short-term borrowings	417.3	425.0	163.7
	768.4	790.7	319.3

6) Share capital

Changes in share capital up to September 30, 2007:

	Number of shares	Par value (euros)	Share capital (euros)	Premiums (euros)
As of December 31, 2006	269,693,376	4	1,078,773,504	1,257,726,503
Exercise of options under the 2003 plan	1,282,363	4	5,129,452	
As of September 30, 2007	270,975,739	4	1,083,902,956	1,257,726,503

Share capital consists exclusively of ordinary shares. On February 24, 2006, the par value of the shares was increased to €4.

On April 7, 2006, Legrand was floated on the Eurolist by EuronextTM Paris market, at an offering price of €19.75 per share for both the institutional and retail tranches. Proceeds from the related share issue amounted to €862.9 million.

Proceeds from the employee share issue carried out in conjunction with the IPO amounted to €36.4 million. The shares were issued at a 20% discount to the IPO price. The total €9.1 million discount was recognized in other operating expenses during the second quarter of 2006.

The aggregate proceeds from these two share issues amounted to €866.2 million, net of transaction costs of €33.1 million and were recognized in the December 31, 2006 accounts.

Following the share issues, the Company's two main shareholders, KKR and Wendel Investissement, each held around 30% of the share capital.

At the time of the IPO, certain shareholders gave an undertaking to keep their shares for periods ranging from 6 to 18 months (see description of the lock-up agreement in the offering circular (*note d'opération*) filed under no. 06.082 with the French securities regulator (AMF) on March 22, 2006).

In the first nine months of 2007 1,282,363 stock options granted under the 2003 plan were exercised, representing a capital increase of €5.1 million.

a) Share buyback program

On March 21, 2007, the Group implemented a share buyback program authorized by the General Meeting of Shareholders held on February 24, 2006, for an amount of up to €200.0 million. For full details, see the description filed with the AMF on March 21, 2007.

On May 15, 2007, the Company's shareholders authorized another share buyback program (see description filed with the AMF on May 3, 2007). The maximum aggregate purchase price for shares acquired under this program is €650.0 million. The authorization is valid from May 15, 2007 to November 15, 2008.

A total of 9,875,346 (representing €245,860,707) shares have been purchased under the above programs, for the following purposes:

- Allocating 2,200,000 shares (representing €54,750,339) on the exercise of stock options
- Allocating 80,000 shares to a corporate mutual fund (representing €1,993,600) in connection with the Company's profit-sharing scheme
- Canceling 7,595,346 purchased shares (representing €189,116,768).

b) Liquidity contract

On May 29, 2007, the Group entered into a liquidity contract with a financial institution concerning the Company's ordinary shares listed on the Eurolist market of Euronext™ Paris. This liquidity contract complies with the Code of Ethics issued by the AFEI (French Association of Investment Firms) approved by the AMF on March 22, 2005.

A total of €15.0 million has been allocated to the related liquidity account as of September 30, 2007. At the end of the period the Group held 182,000 shares (representing €4,286,774).

7) Information by geographical segment

Legrand is one of the world's leading international manufacturers of products and systems for low-voltage electrical installations and data networks used in residential, commercial and industrial buildings. The following information by geographical segment corresponds to the Group's consolidated reporting system.

Nine months ended September 30, 2007	Geographical segments					Items not allocated to segments	Total
	France	Europe Italy	Other	USA/ Canada	Rest of the World		
<i>(Euros, in millions)</i>							
Total revenue	1,963.5	776.5	808.4	537.0	581.2		4,666.6
Less intra-group transfers	(1,069.8)	(176.1)	(194.4)	(42.0)	(88.8)		(1,571.1)
Revenue	893.7	600.4	614.0	495.0	492.4		3,095.5
Cost of sales	(358.1)	(248.9)	(391.8)	(264.2)	(269.3)		(1,532.3)
Administrative and distribution costs, R&D	(342.2)	(161.8)	(163.2)	(165.5)	(136.4)		(969.1)
Other operating income and expenses	(38.0)	(15.9)	(5.0)	(10.5)	(12.5)		(81.9)
Operating profit	155.4	173.8	54.0	54.8	74.2		512.2
- of wich depreciation expense	(40.2)	(19.8)	(13.4)	(11.3)	(12.5)		(97.2)
-of wich amortization expense	(2.0)	(3.7)	(0.6)	(1.5)	(2.2)		(10.0)
- of wich amortization of development costs	(3.9)	(2.1)	0.0	0.0	0.0		(6.0)
- of which Legrand France post- acquisition expenses	(24.8)	(11.8)	(3.6)	(4.9)	(1.8)		(46.9)
- of which restructuring costs	(0.2)	(4.8)	(1.6)	(2.7)	0.1		(9.2)
Exchange gains and losses						29.8	29.8
Finance costs and other financial income and expense						(85.0)	(85.0)
Income tax expense						(158.5)	(158.5)
Minority interest and share of (loss)/profit of associates						0.0	0.0
Capital expenditure	34.7	34.4	10.5	9.4	12.6		101.6
Capitalized development costs	10.0	4.6	0.0	1.8	0.0		16.4
Total identifiable assets						6,186.0	6,186.0
Segment liabilities	372.6	224.0	145.8	101.4	131.4		975.2

Nine months ended September 30, 2006 <i>(Euros, in millions)</i>	Geographical segments					Items not allocated to segments	Total
	France	Europe Italy	Other	USA/ Canada	Rest of the World		
Total revenue	1,815.8	716.6	703.3	539.8	437.6		4,213.1
Less intra-group transfers	(993.5)	(162.8)	(157.8)	(32.7)	(84.6)		(1,431.4)
Revenue	822.3	553.8	545.5	507.1	353.0		2,781.7
Cost of sales	(322.2)	(247.1)	(344.2)	(282.4)	(190.1)		(1,386.0)
Administrative and distribution costs, R&D	(336.7)	(159.3)	(154.3)	(163.8)	(91.4)		(905.5)
Other operating income and expenses	(36.3)	(11.6)	(4.0)	(6.7)	(15.4)		(74.0)
Operating profit	127.1	135.8	43.0	54.2	56.1		416.2
- of which depreciation expense	(42.3)	(20.7)	(14.2)	(12.4)	(11.3)		(100.9)
- of which amortization expense	(2.6)	(3.4)	(0.7)	(0.8)	(0.5)		(8.0)
- of which amortization of development costs	(1.0)	(1.4)	0.0	0.0	0.0		(2.4)
- of which Legrand France post-acquisition expenses	(34.1)	(16.4)	(4.9)	(7.2)	(2.4)		(65.0)
- of which restructuring costs	(2.9)	0.0	(2.6)	(1.4)	(6.4)		(13.3)
Exchange gains and losses						24.0	24.0
Finance costs and other financial income and expense						(100.8)	(100.8)
Income tax expense						(82.5)	(82.5)
Minority interest and share of (loss)/profit of associates						(1.4)	(1.4)
Capital expenditure	37.7	19.4	10.4	12.2	12.1		91.8
Capitalized development costs	12.8	4.3	0.0	0.0	0.0		17.1
Total identifiable assets						6,018.0	6,018.0
Segment liabilities	337.6	201.0	126.8	93.9	95.5		854.8

Nine months ended September 30, 2005 <i>(Euros, in millions)</i>	Geographical segments					Items not allocated to segments	Total
	France	Europe Italy	Other	USA/ Canada	Rest of the World		
Total revenue	1,654.0	610.8	548.1	472.7	319.5		3,605.1
Less intra-group transfers	(918.3)	(138.2)	(112.1)	(11.7)	(67.3)		(1,247.6)
Revenue	735.7	472.6	436.0	461.0	252.2		2,357.5
Cost of sales	(298.5)	(208.3)	(282.0)	(267.0)	(141.5)		(1,197.3)
Administrative and distribution costs, R&D	(299.5)	(146.3)	(122.6)	(146.5)	(68.1)		(783.0)
Other operating income and expenses	(30.1)	(4.2)	(8.2)	(14.1)	(7.8)		(64.4)
Operating profit	107.6	113.8	23.2	33.4	34.8		312.8
- of which depreciation expense	(43.3)	(21.9)	(14.5)	(16.0)	(9.4)		(105.1)
-of which amortization expense	(1.4)	(3.0)	(0.6)	(0.9)	(0.4)		(6.3)
- of which amortization of development costs	(0.3)	0.0	0.0	0.0	0.0		(0.3)
- of which Legrand France post-acquisition expenses	(40.6)	(19.7)	(5.8)	(8.3)	(2.9)		(77.3)
- of which restructuring costs	(8.4)	(0.5)	(3.2)	(10.1)	(0.5)		(22.7)
Exchange gains and losses						(28.0)	(28.0)
Finance costs and other financial income and expense						(139.3)	(139.3)
Income tax expense						(62.4)	(62.4)
Minority interest and share of (loss)/profit of associates						(1.0)	(1.0)
Capital expenditure	26.3	18.5	10.5	11.4	9.3		76.0
Capitalized development costs	11.3	4.8	0.0	0.0	0.0		16.1
Total identifiable assets						5,619.8	5,619.8
Segment liabilities	280.0	151.6	104.1	88.1	63.4		687.2

8) Quarterly data

a) Quarterly revenue by geographical segment (origin of invoicing)

	Legrand		
	1 st quarter	1 st quarter	1 st quarter
	2007	2006	2005
	<i>(Euros, in millions)</i>		
France	306.0	283.6	251.8
Italy	223.5	202.9	167.7
Rest of Europe	198.7	180.5	140.6
USA/Canada	158.8	163.6	130.5
Rest of the world	145.7	110.0	75.0
Total	1,032.7	940.6	765.6

Legrand			
	2nd quarter	2nd quarter	2nd quarter
	2007	2006	2005
<i>(Euros, in millions)</i>			
France	310.9	284.9	257.5
Italy	206.0	191.5	165.5
Rest of Europe	209.4	183.6	150.7
USA/Canada	168.0	176.8	158.6
Rest of the world	168.7	115.9	84.7
Total	1,063.0	952.7	817.0

Legrand			
	3rd quarter	3rd quarter	3rd quarter
	2007	2006	2005
<i>(Euros, in millions)</i>			
France	276.8	253.8	226.4
Italy	170.9	159.4	139.4
Rest of Europe	205.9	181.4	144.7
USA/Canada	168.2	166.7	171.9
Rest of the world	178.0	127.1	92.5
Total	999.8	888.4	774.9

b) Quarterly income statements

	1st quarter	Legrand	1st quarter
	2007	1st quarter	2005
	<i>(Euros, in millions)</i>		
Revenue	1,032.7	940.6	765.6
Operating expenses			
Cost of sales	(507.3)	(465.4)	(379.5)
Administrative and selling expenses	(270.0)	(246.5)	(200.1)
Research and development costs	(54.8)	(60.5)	(58.8)
Other operating income (expense)	(31.2)	(26.5)	(21.2)
Operating profit	169.4	141.7	106.0
Finance costs	(38.1)	(53.0)	(53.6)
Financial income	9.6	6.4	6.5
Exchange gains and losses	3.1	5.8	(11.9)
Loss on extinguishment of debt	0.0	(109.0)	0.0
Finance costs and other financial income and expense, net	(25.4)	(149.8)	(59.0)
Share of profit of associates	0.5	0.5	0.0
Profit before tax	144.5	(7.6)	47.0
Income tax expense	(51.6)	(27.0)	(20.5)
Profit for the period	92.9	(34.6)	26.5
Attributable to:			
- Equity holders of Legrand	92.4	(35.3)	26.1
- Minority interests	0.5	0.7	0.4

	2 nd quarter 2007	Legrand 2 nd quarter 2006	2 nd quarter 2005
	(Euros, in millions)		
Revenue	1,063.0	952.7	817.0
Operating expenses			
Cost of sales	(526.7)	(474.4)	(417.5)
Administrative and selling expenses	(276.0)	(249.7)	(213.9)
Research and development costs	(53.0)	(59.7)	(60.0)
Other operating income (expense)	(32.2)	(27.6)	(18.4)
Operating profit	175.1	141.3	107.2
Finance costs	(30.5)	(36.7)	(48.6)
Financial income	5.9	9.4	8.0
Exchange gains and losses	5.3	15.9	(12.1)
Loss on extinguishment of debt	0.0	0.0	0.0
Finance costs and other financial income and expense, net	(19.3)	(11.4)	(52.7)
Share of profit of associates	0.1	0.0	0.4
Profit before tax	155.9	129.9	54.9
Income tax expense	(52.7)	(30.7)	(20.6)
Profit for the period	103.2	99.2	34.3
Attributable to:			
- Equity holders of Legrand	102.8	98.6	33.5
- Minority interests	0.4	0.6	0.8

	3 rd quarter 2007	Legrand 3 rd quarter 2006	3 rd quarter 2005
	(Euros, in millions)		
Revenue	999.8	888.4	774.9
Operating expenses			
Cost of sales	(498.3)	(446.2)	(400.3)
Administrative and selling expenses	(260.5)	(232.8)	(193.6)
Research and development costs	(54.8)	(56.3)	(56.6)
Other operating income (expense)	(18.5)	(19.9)	(24.8)
Operating profit	167.7	133.2	99.6
Finance costs	(46.1)	(35.4)	(59.0)
Financial income	14.2	8.5	7.4
Exchange gains and losses	21.4	2.3	(4.0)
Loss on extinguishment of debt	0.0	0.0	0.0
Finance costs and other financial income and expense, net	(10.5)	(24.6)	(55.6)
Share of profit of associates	0.6	0.1	0.4
Profit before tax	157.8	108.7	44.4
Income tax expense	(54.2)	(24.8)	(21.3)
Profit for the period	103.6	83.9	23.1
Attributable to:			
- Equity holders of Legrand	103.3	83.2	22.5
- Minority interests	0.3	0.7	0.6

9) Subsequent events

In October 2007, the Group announced the acquisition of Macse, Mexico's leading producer of metal cable trays, subject to the approval of the competent authorities. Macse reported 2006 sales of close to €10.0 million.



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