Registration No. 333-

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D. C. 20549

FORM S-8
REGISTRATION STATEMENT UNDER
THE SECURITIES ACT OF 1933

VALMONT INDUSTRIES, INC.

(Exact name of registrant as specified in its charter)

Delaware	**47-0351813**
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)
15000 Valmont Plaza **Omaha, Nebraska**	**68154-5215**
(Address of principal executive offices)	(Zip code)

Valmont 2026 Employee Stock Purchase Plan
(Full title of the plan)

John Schwietz
Executive Vice President and Chief Financial Officer
Valmont Industries, Inc.
15000 Valmont Plaza
Omaha, Nebraska 68154-5215
(Name and address of agent for service)

402-963-1000
(Telephone number, including area code,
of agent for service)

Copy to:
Guy Lawson
McGrath North Mullin & Kratz, PC LLO
1601 Dodge Street, Suite 3700
Omaha, Nebraska 68102
(402) 341-3070

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer ☒	Non-accelerated filer ☐
Accelerated filer ☐	Smaller reporting company ☐
	Emerging Growth Company ☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act. ☐

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

Item 1. Plan Information.

As permitted by the rules of the Securities and Exchange Commission (the "Commission"), this registration statement omits the information specified in Part I, Item 1 of Form S-8. The documents containing the information specified in Part I, Item 1 will be delivered to the participants in Valmont 2026 Employee Stock Purchase Plan (the "Plan") as required by Rule 428(b)(1) under the Securities Act of 1933, as amended (the "Securities Act"). Such documents are not being filed with the Commission as part of this registration statement or as a prospectus or prospectus supplement pursuant to Rule 424. These documents and the documents incorporated by reference into this registration statement pursuant to Item 3 of Part II hereof, taken together, constitute a prospectus that meets the requirements of Section 10(a) of the Securities Act.

Item 2. Registrant Information and Employee Plan Annual Information.

The written statement required by Part I, Item 2 of Form S-8 is omitted from this registration statement and included in documents sent or given to participants in the Plan covered by this registration statement pursuant to Rule 428(b)(1) of the Securities Act. Such written statement is not being filed with the Commission as part of this registration statement or as a prospectus or prospectus supplement pursuant to Rule 424. This written statement and the documents incorporated by reference into this registration statement pursuant to Item 3 of Part II hereof, taken together, constitute a prospectus that meets the requirements of Section 10(a) of the Securities Act.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

Valmont Industries, Inc. ("Valmont") hereby incorporates by reference in this Registration Statement the following documents previously filed with the Commission:

(a) Annual Report on Form 10-K for the fiscal year ended December 27, 2025.

(b) Current Reports on Form 8-K dated March 3, 2026 and April 8, 2026.

(c) Quarterly Report on Form 10-Q for the quarter ended March 28, 2026.

(d) The description of Valmont's common stock contained in Exhibit 4.9 to Valmont's Annual Report on Form 10-K (Commission file no. 001-31429) for the fiscal year ended December 28, 2019, including any amendment or report filed for the purpose of updating such description.

All documents filed by Valmont pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), subsequent to the date of this registration statement and prior to the filing of a post-effective amendment to this registration statement that indicates that all securities offered hereunder have been sold or that deregisters all such securities then remaining unsold shall be deemed to be incorporated by reference into this registration statement and to be a part hereof from the date of the filing of such documents (other than, in each case, documents or information deemed to have been "furnished" and not "filed" in accordance with the rules of the Commission).

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

Pursuant to Article IX of the Restated Certificate of Incorporation of Valmont, Valmont shall, to the extent required, and may, to the extent permitted, by Section 102 and Section 145 of the General Corporation Law of the State of Delaware, as amended from time to time, indemnify and reimburse all persons whom it may indemnify and reimburse pursuant thereto. No director shall be liable to Valmont or its stockholders for monetary damages for breach of fiduciary duty as a director. However, a director shall continue to be liable for (1) any breach of a director's duty of loyalty to Valmont or its stockholders; (2) acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law; (3) paying a dividend or approving a stock repurchase which would violate Section 174 of the General Corporation Law of the State of Delaware; or (4) any transaction from which the director derived an improper personal benefit.

The by-laws of Valmont provide for indemnification of Valmont officers and directors against all expenses, liabilities or losses reasonably incurred or suffered by the officer or director, including liability arising under the Securities Act of 1933, to the extent legally permissible under Section 145 of the General Corporation Law of the State of Delaware where any such person was, is, or is threatened to be made a party to or is involved in any action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact such person was serving Valmont in such capacity. Generally, under Delaware law, indemnification will only be available where an officer or director can establish that such person acted in good faith and in a manner such person reasonably believed to be in or not opposed to the best interests of Valmont.

Valmont also maintains a director and officer insurance policy which insures the officers and directors of Valmont and its subsidiaries against damages, judgments, settlements and costs incurred by reason of certain wrongful acts committed by such persons in their capacities as officers and directors.

Item 7. Exemption From Registration Claimed.

Not applicable.

Item 8. Exhibits

4.1	-	Restated Certificate of Incorporation, as amended, filed as Exhibit 3.1 to Valmont's Quarterly Report on Form 10-Q (Commission file no. 001-31429) for the fiscal quarter ended March 28, 2009 and incorporated herein by reference.
4.2	-	Bylaws, as amended, filed as Exhibit 3.2 to Valmont's Current Report on Form 8-K (Commission file no. 001-31429) dated December 13, 2022 and incorporated herein by reference.
5*	-	Opinion of McGrath North Mullin & Kratz, PC LLO
23.1	-	Consent of McGrath North Mullin & Kratz, PC LLO (included in Exhibit 5).
23.2*	-	Consent of Deloitte & Touche LLP.
24*	-	Powers of Attorney.
99.1*		Valmont 2026 Employee Stock Purchase Plan
107*	-	Filing Fee Table

*Filed herewith

Item 9. Undertakings

(a) The undersigned registrant hereby undertakes:

(1) to file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) to include any prospectus required by Section 10(a)(3) of the Securities Act;

(ii) to reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in this registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20% change in the maximum aggregate offering price set forth in the "Calculation of Filing Fee Tables" or "Calculation of Registration Fee" table, as applicable, in the effective registration statement; and

(iii) to include any material information with respect to the plan of distribution not previously disclosed in this registration statement or any material change to such information in this registration statement;

provided, *however*, that paragraphs (i) and (ii) above do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in this registration statement.

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the registrant's annual report pursuant to section 13(a) or section 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(h) Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all the requirements for filing on Form S-8, and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Omaha, State of Nebraska, on April 28, 2026.

Valmont Industries, Inc.

By /s/ Avner M. Applbaum
Avner M. Applbaum
President and Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed below by the following persons in the capacities indicated on April 28, 2026.

Signature	Title
/s/ Avner M. Applbaum Avner M. Applbaum	President and Chief Executive Officer and Director (Principal Executive Officer)
/s/ John Schwietz John Schwietz	Executive Vice President and Chief Financial Officer (Principal Financial Officer)
/s/ William E. Johnson William E. Johnson	Chief Accounting Officer (Principal Accounting Officer)
Mogens C. Bay*	Director
Deborah H. Caplan*	Director
Ritu Favre*	Director
Theo W. Freye*	Director
Richard A. Lanoha*	Director
Paul T. Maass*	Director
James B. Milliken*	Director
Daniel P. Neary *	Director
Catherine James Paglia *	Director
Joan Robinson-Berry*	Director

*John Schwietz, by signing his name hereto, signs this registration statement on behalf of each of the directors indicated. A Power of Attorney authorizing such action has been filed herein as Exhibit 24.

/s/ John Schwietz
John Schwietz
Attorney-in-Fact

Exhibit 5

MCGRATH NORTH MULLIN & KRATZ, PC LLO
SUITE 3700 FIRST NATIONAL TOWER
1601 DODGE STREET
OMAHA, NEBRASKA 68102
PH: (402) 341-3070

April 28, 2026

Valmont Industries, Inc.
15000 Valmont Plaza
Omaha, Nebraska 68154

Ladies and Gentlemen:

We have acted as counsel to Valmont Industries, Inc., a Delaware corporation (the "Company"), in connection with a Registration Statement on Form S-8 (the "Registration Statement") with respect to the offer and sale of up to 200,000 shares of common stock of the Company, par value $1.00 per share (the “Shares”), authorized for issuance pursuant to the Valmont 2026 Employee Stock Purchase Plan (the “Plan”).

In connection with our opinion, we have relied upon, among other things, our examination of such documents, records of the Company and certificates of its officers and public officials as we have deemed necessary for purposes of the opinions expressed below. In our examination of the foregoing, we have assumed the genuineness of all signatures, the legal capacity of all natural persons, the accuracy and completeness of all documents submitted to us, the authenticity of all original documents, and the conformity to authentic original documents of all documents submitted to us as copies.

Based upon the foregoing, and having regard for such legal considerations as we have deemed relevant, we are of the opinion that:

1. The Company has been duly incorporated and is validly existing as a corporation in good standing under the laws of the State of Delaware.

2. The Shares when issued and sold upon the terms and conditions set forth in the Plan and Registration Statement, will be legally issued, fully paid and non-assessable.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement.

Yours very truly,

/s/ McGrath North Mullin & Kratz, PC LLO

McGrath North Mullin & Kratz, PC LLO

Exhibit 23.2

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our reports dated February 23, 2026, relating to the financial statements of Valmont Industries, Inc., and the effectiveness of Valmont Industries, Inc.'s internal control over financial reporting, appearing in the Annual Report on Form 10-K of Valmont Industries, Inc. for the year ended December 27, 2025.

/s/ DELOITTE & TOUCHE LLP

Omaha, Nebraska
April 28, 2026

Exhibit 24

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, each of the undersigned directors of Valmont Industries, Inc., a Delaware corporation, hereby constitutes and appoints each of Avner Applbaum and John Schwietz as his or her true and lawful attorney-in-fact and agent, with full power to act for said director in his or her name, place and stead in any and all capacities, to do any and all acts and things and execute any and all instruments which said attorney and agent may deem necessary or desirable to enable Valmont Industries, Inc. to comply with the Securities Act of 1933, as amended, and any rules regulations and requirements of the Securities and Exchange Commission in respect thereof, in connection with the registration on Form S-8 under said Act of 200,000 shares of common stock of this corporation issuable under the Valmont 2026 Employee Stock Purchase Plan, including specifically, but without limiting the generality of the foregoing, power and authority to sign the name of Valmont Industries, Inc. and the name of the undersigned director to the registration statement, any amendments (including post-effective amendments) thereto, and to any instruments and documents filed as part of or in connection with said registration statement or amendments thereto; and each of the undersigned hereby ratifies and confirms all that said attorney and agent shall do or cause to be done by virtue thereof.

IN WITNESS WHEREOF, each of the undersigned has hereunto signed this power of attorney this 27th day of April, 2026.

/s/ Avner M. Applbaum
Avner M. Applbaum

/s/ Mogens C. Bay
Mogens C. Bay

/s/ Deborah Caplan
Deborah Caplan

/s/ Ritu Favre
Ritu Favre

/s/ Theodor W. Freye
Theodor W. Freye

/s/ Richard A. Lanoha
Richard A. Lanoha

/s/ Paul T. Maass
Paul T. Maass

/s/ James B. Milliken
James B. Milliken

/s/ Daniel P. Neary
Daniel P. Neary

/s/ Catherine James Paglia
Catherine James Paglia

/s Joan Robinson-Berry
Joan Robinson-Berry

VALMONT

2026 EMPLOYEE STOCK PURCHASE PLAN

SECTION 1. ESTABLISHMENT; PURPOSE.

Valmont Industries, Inc., a Delaware corporation (the "**Company**"), hereby establishes an employee stock purchase plan known as the Valmont 2026 Employee Stock Purchase Plan (the "**Plan**"), effective as of February 23, 2026, subject to approval by the Company's stockholders at the 2026 annual stockholders meeting. The Plan shall continue to be effective until terminated pursuant to Section 17. The purpose of the Plan is to provide Participants with a convenient means to acquire an equity interest in the Company through payroll deductions, to enhance each Participant's sense of participation in the affairs of the Company, and to provide an incentive for Participants to continue their affiliation with the Company. The Plan is not intended to qualify as an "employee stock purchase plan" under Section 423 of the Code (including any amendments, or replacements of such section).

SECTION 2. DEFINITIONS.

(a) **"Purchase Period**" means the period during which contributions may be made toward the purchase of Stock under the Plan, as determined pursuant to Section 5.

(b) **"Committee**" means the Human Resources Committee of the Board, or any other committee appointed by the Board to administer the Plan, as described in Section 4.

(c) "**Compensation**" is a Participant's base wages or salary (i.e., exclusive of overtime or bonus payments) paid to or on behalf of a Participant for services rendered to the Company or a Participating Employer.

(d) **"Board**" means the Board of Directors of the Company.

(e) **"Code**" means the Internal Revenue Code of 1986, as amended.

(f) **"Company**" means Valmont Industries, Inc., a Delaware corporation.

(g) **"Election Form**" has the meaning given in Section 5(b) below.

(h) **"Eligible Employee**" means an Employee of the Company or any Participating Employer, in any country or jurisdiction in which the Company or a Participating Employer conducts business, provided, however, that (i) the Committee may require an Employee to have a minimum service qualification which may include minimum hours and/or period of continuous employment, (ii) eligibility in any particular country, jurisdiction and/or legal entity for any Purchase Period shall be offered only to those countries, jurisdictions and/or entities that the Committee designates, in its sole discretion, prior to the start of such Purchase Period, and (iii) the Committee may limit, suspend, condition or exclude participation in any country or jurisdiction at any time to address legal, tax, securities-law, exchange-control or administrative considerations (including through the adoption of country schedules or sub-plans). Notwithstanding the foregoing, Eligible Employee shall exclude (x) Employees who are subject to the reporting requirements of Section 16(a) of the Securities Exchange Act of 1934, as amended, and (y) any Employee whom the Committee identifies in writing as being ineligible for the Plan.

(i) "**Employee**" means an individual who is an employee of a Participating Employer.

(j) "**Participant**" means an Eligible Employee who elects to participate in the Plan.

(k) "**Matching Award**" has the meaning given in Section 9(c) below.

(l) "**Matching Ratio**" has the meaning given in Section 9(c) below.

(m) "**Market Value**" means, on any date, for shares of Stock (i) acquired on the open market, the average price paid per share of Stock to acquire those shares, (ii) acquired from previously authorized but unissued treasury shares, the closing price of per share of Stock as reported on the New York Stock Exchange (or on such other recognized market or quotation system on which the trading prices of the Stock are traded or quoted at the relevant time) on such date or on the next preceding trading day if that day is not a trading day, or (iii), if there was no such reported price, the market value of a share of Stock as determined by the Committee.

(n) **"Participating Employer**" means (i) the Company and (ii) each present or future direct or indirect subsidiary of the Company designated by the Committee as a Participating Employer.

(o) **"Plan**" means this Valmont 2026 Employee Stock Purchase Plan, as it may be amended from time to time.

(p) **"Plan Account**" means the account established for each Participant pursuant to Section 9(a).

(q) **"Plan Committee"** means a committee of three Employees appointed by the Committee for the general administration of the Plan as provided herein.

(r) **"Purchase Date**" means a date on which the Company purchases Stock for each Participant pursuant to this Plan, as determined by the Committee. Unless otherwise determined by the Committee, the initial Purchase Dates under the Plan shall be the first trading date following a Purchase Period.

(s) "**Purchase Price**" means the price at which Participants may purchase Stock under the Plan, as determined pursuant to Section 9(b).

(t) "**Stock**" means the common stock of the Company, $1.00 par value per share.

SECTION 3. STOCK AUTHORIZED UNDER THE PLAN.

The total number of shares of Stock which may be issued or transferred under the Plan is 200,000. The shares of Stock may consist, in whole or in part, of unissued shares, treasury shares or shares purchased on the open market. The issuance or transfer of shares of Stock pursuant to the Plan shall reduce the total number of shares of Stock available under the Plan. In the event of any Stock dividend or Stock split, recapitalization (including, without limitation, the payment of an extraordinary dividend), merger, consolidation, combination, spin-off, distribution of assets to stockholders, exchange of shares, or other similar corporate transaction or event that causes the per-share value of the Stock to change, the Committee will make such aggregate adjustments to the Plan and Matching Awards as it deems necessary, in its sole discretion, to prevent dilution or enlargement of rights immediately resulting from such transaction. Action by the Committee may include (i) adjustment of the number and kind of shares that may be delivered under the Plan, (ii) adjustment of the number and kind of shares subject to outstanding Matching Awards, if any, and (iii) any other adjustments that the Committee determines to be equitable.

SECTION 4. ADMINISTRATION OF THE PLAN.

(a) **Committee.** The Committee shall interpret the Plan and make all other policy decisions relating to the operation of the Plan. All questions of interpretation or application of the Plan shall be determined by the Committee and its decisions shall be final and binding upon all Participants or others claiming any rights or benefits under the Plan. Members of the Committee and Plan Committee shall receive no compensation for their services in connection with the administration of the Plan. All expenses incurred in connection with the administration of the Plan shall be paid by the Company.

(b) **Plan Committee.** The Plan shall be generally administered by the Plan Committee. The members of the Plan Committee shall be appointed from time to time by and shall serve at the discretion of the Committee. The Plan Committee may also appoint one or more agents as it deems necessary or appropriate to assist with the day-to-day operation and general administration of the Plan. The Plan Committee may adopt such rules, guidelines and forms as it deems appropriate to administratively implement the Plan.

SECTION 5. ENROLLMENT AND PARTICIPATION.

(a) **Purchase Periods.** The Committee shall establish the Purchase Periods hereunder. The length of the initial Purchase Periods under the Plan shall be six months commencing on (i) December 1 and ending on May 31 and (ii) June 1 and ending on November 30, provided that the Committee may revise the start, end and length of the Purchase Periods at any time.

(b) **Enrollment.** Any individual who, on the day preceding the first day of a Purchase Period, qualifies (or will qualify) as an Eligible Employee may elect to become a Participant in the Plan for such Purchase Period (if administratively practicable, if not, the next Purchase Period) by executing a payroll deduction election form in the form and at the time provided by the Company, which forms may be completed electronically if available (an "**Election Form**").

(c) **Duration of Participation.** Once enrolled in the Plan, a Participant who is an Eligible Employee shall continue to participate in the Plan until he or she ceases to be an Eligible Employee, withdraws from the Plan under Section 7 or reaches the end of the Purchase Period in which such Participant's contributions were discontinued under Section 6(c) or Section 10. Such Participant is not required to file any additional Election Forms in order to continue participation in the Plan. A Participant who is an Eligible Employee who discontinued contributions under Section 6(c) or withdrew from the Plan under Section 7 may again become a Participant, if he or she then is an Eligible Employee, by following the procedure described in subsection (b) above. A Participant who is an Eligible Employee whose contributions were discontinued automatically under Section 10 shall automatically resume participation in the Plan at the beginning of the first Purchase Period in the next calendar year, if he or she then is an Eligible Employee.

(d) **Valmont Insiders**. Participant purchases of Stock under this Plan by automatic payroll contributions are exempt from the restrictions of the Valmont Insider Trading Policy. However, Participants who are Valmont insiders as defined in the Valmont Insider Trading Policy may only make elections to become a Participant or modify elections under the Plan during a Company trading window, when such Participant is not in possession of material nonpublic information, and then only after clearing the election or modification as provided in the Valmont Insider Trading Policy. Such Valmont insiders may only engage in transactions in shares acquired through the Plan during a Company trading window.

SECTION 6. PARTICIPANT CONTRIBUTIONS.

(a) **Frequency of Payroll Deductions.** A Participant who is an Eligible Employee may purchase shares of Stock under the Plan solely by means of payroll deductions pursuant to a properly completed Election Form. Payroll deductions, as designated by a Participant pursuant to subsection (b) below, shall occur on each payday during a Purchase Period in which the Participant participates in the Plan.

(b) **Amount of Payroll Deductions.** An Eligible Employee shall designate on the Election Form the portion of his or her Compensation that he or she elects to have withheld for the purchase of Stock hereunder. Such portion may be a whole percentage of the Eligible Employee's Compensation, but not less than 1% nor more than 10%. The Committee may, in its discretion, establish a minimum contribution amount per Purchase Period. See Section 10 for the maximum allowable contribution amount per calendar year.

(c) **Changing Payroll Deductions.** Payroll contributions may not be increased or decreased (other than decreased to 0%), during a Purchase Period. If a Participant who is an Eligible Employee wishes to discontinue his or her contributions entirely, he or she must follow the procedure for withdrawal under Section 7 of the Plan.

SECTION 7. WITHDRAWAL FROM THE PLAN.

(a) **Withdrawal.** Each Participant who is an Eligible Employee may withdraw from a Purchase Period by filing a new Election Form. Such withdrawal may be elected at any time, and will be effective as soon as administratively practical following receipt thereof. A Participant who has withdrawn from the Plan may resume contributions for a future Purchase Period by filing a new Election Form if he or she then is an Eligible Employee.

(b) **Return of Payroll Deductions.** Upon withdrawal from the Plan and unless otherwise determined by the Committee, any accumulated payroll deductions shall be returned, without interest, to the withdrawn Eligible Employee and his or her interest in the Plan shall terminate.

SECTION 8. CHANGE IN ELIGIBLE EMPLOYEE STATUS.

For a Participant, termination of the Participant's employment for any reason, including retirement or death or the failure of the Participant to otherwise remain an Eligible Employee, terminates his or her participation in the Plan immediately. In such event and unless otherwise determined by the Committee, any payroll deductions credited to the Participant's Plan Account will be returned, without interest, to him or her or, in the case of his or her death, to his or her legal representative.

SECTION 9. PLAN ACCOUNTS AND PURCHASE OF STOCK.

(a) **Plan Accounts.** The Company shall establish a bookkeeping account, which may be through a third-party administrator, in the name of each Participant (a "**Plan Account**"). All payroll deductions made for an Eligible Employee will be credited to his or her Plan Account under the Plan; no interest shall accrue on any payroll deductions. An Eligible Employee may not make any separate cash payment into his or her Plan Account and payment for shares of Stock purchased under the Plan by any Eligible Employee may not be made in any form other than by payroll deduction from the Plan Account.

(b) **Purchase Price.** The Purchase Price for each share of Stock shall be the Market Value on the Purchase Date.

(c) **Matching Contributions.** On each Purchase Date, the Company shall make a contribution of fully vested Stock to each Participant (a "**Matching Award**") equal to one-third of the number of shares of Stock purchased on behalf of such Participant through this Plan on such Purchase Date (the "**Matching Ratio**"). The Committee (or its delegate) shall determine the method by which the Matching Award will be administered for any Purchase Period, Participating Employer, or jurisdiction (each, the "**Matching Method**"), which may be: (i) delivery of additional shares of Stock ("**Matching Shares**") equal to the Matching Ratio multiplied by the number of shares of Stock purchased by the Participant on the Purchase Date; or (ii) a cash credit to the Participant's Plan Account equal to the Matching Ratio multiplied by the dollar amount of the Participant's contributions actually applied to purchase shares of Stock on the Purchase Date ("**Matching Dollars**"). If the application of the Matching Ratio would result in a Matching Award of a fraction of a share, the fraction will instead be awarded as a fractional share contribution notationally allocated to the Participant, to be aggregated with other notional fractional shares on future Purchase Dates. Such Company contributed shares of Stock may be purchased on the open market by the Company or issued from authorized but unissued or treasury shares. In accordance with Section 20 hereof, the Company shall be permitted to issue such shares of Stock net of applicable taxes.

(d) **Number of Shares Purchased via Participant Contribution.** On each Purchase Date, the Company shall apply the funds then credited to each Participant's Plan Account to the purchase of shares of Stock. As of each such Purchase Date, each such Participant shall purchase the number of shares of Stock calculated in accordance with this subsection (d), unless the Participant has previously elected to withdraw from the Plan in accordance with Section 7; provided, however, that no Stock shall be purchased on a Purchase Date on behalf of any Participant whose participation in the Plan was terminated prior to such Purchase Date. On each Purchase Date, the amount of funds then in the Participant's Plan Account shall be divided by the Purchase Price, and the number of shares that results shall be purchased with the funds credited to the Participant's Plan Account. Any fractional share purchased shall be notationally allocated to the Participant.

(e) **Issuance of Stock.** Promptly following each Purchase Date, the shares of Stock purchased by each Participant and contributed by the Company shall be deposited into an account established in the Participant's name at a stock brokerage or other financial services firm designated by the Company (with fractional shares notationally allocated as provided herein).

(f) **Fractional Shares.** No Participant shall have any right to receive any notationally allocated fractional share, nor shall any provision herein be construed to give such right. Upon ceasing to be an Eligible Employee or withdrawal from the Plan under Section 7, any notionally allocated fractional share shall be paid thereto in cash to the Participant. Any such payment in respect of a notionally allocated fractional share shall be in an amount equal to its fractional equivalent of the Market Value as of the time of ceasing to be an Eligible Employee or such withdrawal.

SECTION 10. DOLLAR LIMITATIONS ON STOCK PURCHASES.

Notwithstanding anything to the contrary in this Plan, the maximum amount that a Participant may use to purchase shares of Stock under this Plan in any calendar year is U.S. $3,000.

SECTION 11. RIGHTS NOT TRANSFERABLE.

Neither payroll deductions credited to a Participant's Plan Account nor any rights to receive shares of Stock under the Plan may be assigned, transferred, pledged or otherwise disposed of in any way (other than by will, the laws of descent and distribution or as provided in Section 18 hereof) by the Participant. Any such attempt at assignment, transfer, pledge or other disposition shall be without effect.

SECTION 12. NO RIGHTS AS AN EMPLOYEE.

Nothing in the Plan or in any right granted under the Plan shall confer upon the Participant any right to receive any benefits in the future under this Plan, to continue in the employ of a Participating Employer, to be an Eligible Employee for any period of specific duration or interfere with or otherwise restrict in any way the rights of the Participating Companies or of the Participant, which rights are hereby expressly reserved by each, to terminate the Participant's employment at any time and for any reason, with or without cause.

SECTION 13. NO RIGHTS AS A STOCKHOLDER.

A Participant shall have no rights as a stockholder with respect to any shares of Stock that he or she may have a right to purchase under the Plan until such shares have been purchased on the applicable Purchase Date.

SECTION 14. COMPANY INTENT

It is intended that the Plan comply with the requirements of Section 409A of the Code, to the extent applicable. The Plan and all Election Forms (or similar documents) will be construed in a manner that effects such intent. Nevertheless, the tax treatment of the benefits provided under the Plan is not warranted or guaranteed. No Participating Employer shall be liable to any Eligible Employee for any tax the Eligible Employee might owe as a result of participation in the Plan.

SECTION 15. NOTICES.

All notices or other communications by a Participant to the Company under or in connection with the Plan shall be in writing and shall be deemed to have been duly given when received in the form and manner specified by the Company at the location, or by the person, designated by the Company for the receipt thereof.

SECTION 16. COMPUTATIONAL ERRORS.

In the event mathematical, accounting, or similar errors are made in maintaining Plan Accounts, the Plan Committee may make such equitable adjustments as it deems appropriate to correct such errors.

SECTION 17. AMENDMENTS; TERMINATION OF PLAN.

This Plan shall be effective upon approval of the stockholders of the Company and shall continue until terminated by the Board. The Board may at any time suspend or terminate the Plan. The Company may, by written resolution of the Board or the Committee, at any time and from time to time, amend the Plan in whole or in part, which as appropriate may include sub-plans, including to provide flexibility, if necessary, for non-U.S. Employee participation; provided, however, the Board or the Committee may not make any amendment which would (i) except as permitted by Section 2(h), materially modify the requirements for participation in the Plan, or (ii) except a permitted by Section 3, increase (a) the number of shares of Stock authorized under the Plan set forth in Section 3, (b) the Matching Ratio set forth in Section 9(c) or (c) the $U.S. 3,000 purchase limit set forth in Section 10, in each case without the approval of a majority of the outstanding shares of Stock present and in person or represented by proxy and entitled to vote at the meeting thereon.

SECTION 18. DESIGNATION OF BENEFICIARY.

(a) **Designation.** A Participant may file a designation of a beneficiary on a form provided by the Company who is to receive the cash, if any, that remains allocated to the Participant's Plan Account in the event of such Participant's death. Such designation of beneficiary may be changed by the Participant at any time by filing a new beneficiary designation on a form provided by the Company.

(b) **No Designation.** In the event of the death of a Participant in the absence of a beneficiary validly designated under the Plan who is living at the time of such Participant's death, the Company shall deliver such cash to the executor or administrator of the estate of the Participant, or if no such executor or administrator has been appointed (to the knowledge of the Company), the Company, in its sole discretion, may deliver such cash to the spouse or to any one or more dependents or relatives of the Participant, or if no spouse, dependent or relative is known to the Company or then surviving, then to such other person as the Company may designate.

SECTION 19. APPLICABLE LAW.

The Plan shall be construed in accordance with and governed by the laws of the State of Delaware. The Plan and the issuance of shares of Stock shall be subject to all applicable laws, rules, and regulations, and to such approvals by any governmental agencies or securities exchanges as may be required.

SECTION 20. TAX WITHHOLDING.

The Company shall have the right to withhold from amounts otherwise payable to each Participant any federal, state, local, or other taxes required by law to be withheld in connection with this Plan, or to otherwise require the Participant to pay such taxes.

SECTION 21. SEVERABILITY.

If any provision of the Plan is or becomes or is deemed to be invalid, illegal, or unenforceable for any reason in any jurisdiction or as to any Participant, such invalidity, illegality or unenforceability shall not affect the remaining parts of the Plan, and the Plan shall be construed and enforced as to such jurisdiction or Participant as if the invalid, illegal or unenforceable provision had not been included.

SECTION 22. INTERPRETATION.

Headings are given to the Sections and subsections of the Plan solely as a convenience to facilitate reference and shall not be deemed in any way material or relevant to the construction or interpretation of the Plan or any provision thereof. Words in the masculine gender shall include the feminine gender, and where appropriate, the plural shall include the singular and the singular shall include the plural. The use herein of the word "including" following any general statement, term or matter shall not be construed to limit such statement, term or matter to the specific items or matters set forth immediately following such word or to similar items or matters, whether or not non-limiting language (such as "without limitation", "but not limited to", or words of similar import) is used with reference thereto, but rather shall be deemed to refer to all other items or matters that could reasonably fall within the broadest possible scope of such general statement, term or matter. References herein to any agreement, instrument or other document means such agreement, instrument or other document as amended, supplemented and modified from time to time to the extent permitted by the provisions thereof and not prohibited by the Plan.

Calculation of Filing Fee Tables

S-8

VALMONT INDUSTRIES INC

Table 1: Newly Registered Securities

	Security Type	Security Class Title	Fee Calculation Rule	Amount Registered	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
1	Equity	Common Stock, par value $1.00 per share	Other	200,000	$ 492.73	$ 98,546,000.00	0.0001381	$ 13,609.20
			Total Offering Amounts:			$ 98,546,000.00		$ 13,609.20
			Total Fee Offsets:					$ 0.00
			Net Fee Due:					$ 13,609.20

Offering Note

1

Amount Registered covers shares of Common Stock, par value $1.00 per share ("Common Stock"), of Valmont Industries, Inc. (the "Registrant") to be issued under the Valmont 2026 Employee Stock Purchase Plan. In addition to the shares set forth in the table, pursuant to Rule 416 under the Securities Act of 1933, as amended (the "Securities Act"), the number of shares registered includes an indeterminate number of additional shares of Common Stock which may become issuable by reason of any stock split, stock dividend, recapitalization or similar transaction.

Maximum Offering Price Per Unit is estimated solely for purposes of calculating the registration fee pursuant to Rule 457(c) and Rule 457(h) of the Securities Act and based upon the average of the high and low sales prices of the Registrant's Common Stock as reported on the New York Stock Exchange on April 24, 2026.

Table 2: Fee Offset Claims and Sources ☑Not Applicable

	Registrant or Filer Name	Form or Filing Type	File Number	Initial Filing Date	Filing Date	Fee Offset Claimed	Security Type Associated with Fee Offset Claimed	Security Title Associated with Fee Offset Claimed	Unsold Securities Associated with Fee Offset Claimed	Unsold Aggregate Offering Amount Associated with Fee Offset Claimed	Fee Paid with Fee Offset Source
					Rule 457(p)						
Fee Offset Claims											
Fee Offset Sources											