



Groupe
L'OCCITANE

ENVIRONMENTAL, SOCIAL
AND GOVERNANCE
FY2023 REPORT



Statement by
ADRIEN GEIGER

The Group's Chief Sustainability Officer and L'OCCITANE en Provence's Managing Director

'Today, companies face the triple challenge of serving people, planet, and profit. If they want to continue to thrive while respecting the Earth's ecological limits and ensuring access to life's essentials for all, they will have to redesign their business models and adopt a regenerative mindset.

Such a challenge calls on us to step up our ambition to go beyond simply mitigating our negative impacts and imagine how we can contribute to the planet's regeneration. To achieve that, we must redesign our business models, act collectively, and measure our environmental and social impacts more precisely.

We strongly believe in the need to keep track of our sustainability-related performance and uphold high standards in terms of our social and environmental impact. That is why one of our main goals is to keep working on obtaining

B Corp™ certification in 2023, focusing on the assessments that will support us on our path to implementing more sustainable business practices.

Alongside our efforts related to B Corp™ certification, we also play an active role in collective platforms such as *One Planet Business for Biodiversity*, the *Climate Fund for Nature*, the *Science Based Targets Network* and *Mouvement Impact France*.

I would also like to take this opportunity to reaffirm our support for the 10 principles of the *United Nations Global Compact*. Our pledge to respect the programme's core principles relating to human rights, working conditions, environmental protection, and the fight against corruption serve as the foundation of our policies on environmental, social, and corporate governance and guide our continuous development in this area.

In terms of that development, I would like to share with you some highlights from our ESG report, which shows the work we are already doing, while identifying and providing transparency on the progress we still have to make.

We have made great progress in reducing our direct greenhouse gas emissions, but our indirect emissions remain a challenge. We have also made strides in understanding our biodiversity footprint and improving the agricultural practices associated with our plant-based ingredients.

Ensuring our leadership is driven by a sense of teamwork and inclusion has been another pressing matter. Our efforts in that regard include strict parity between men and women on our Executive Committee and programmes launched to create a better workplace for our employees, which were endorsed by our becoming Great Place to Work® certified in 16 countries last year.

Most of all, we remain faithful to our Group's original spirit, in which 'with empowerment we positively impact people and regenerate nature.'

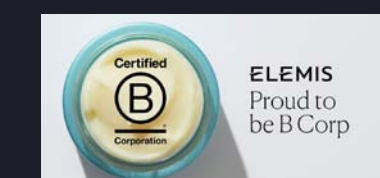
KEY SUSTAINABILITY HIGHLIGHTS FY2023

The Group was
**AWARDED
THE ECOVADIS
GOLD RATING**



and motivated more than 70% of suppliers to be assessed.

**ELEMIS IST BRAND
B CORP CERTIFIED**



with a score of 93 in January 2023

Scope I

**REDUCTION OF
CARBON EMISSIONS**

-42%

since FY2020 in absolute terms

**FAIR WAGE NETWORK
GLOBAL PARTNERSHIP**

become living wage employer by FY2026

L'OCCITANE en Provence and Melvita

81%

of raw material volumes traceable to the plant's country origin



Group campaign

16/28

countries certified Great Place to Work®



**PARITY IN LEADERSHIP
POSITIONS: EXECUTIVE
COMMITTEE**

55%

female representation

FY2023 SUSTAINABILITY PERFORMANCE OVERVIEW

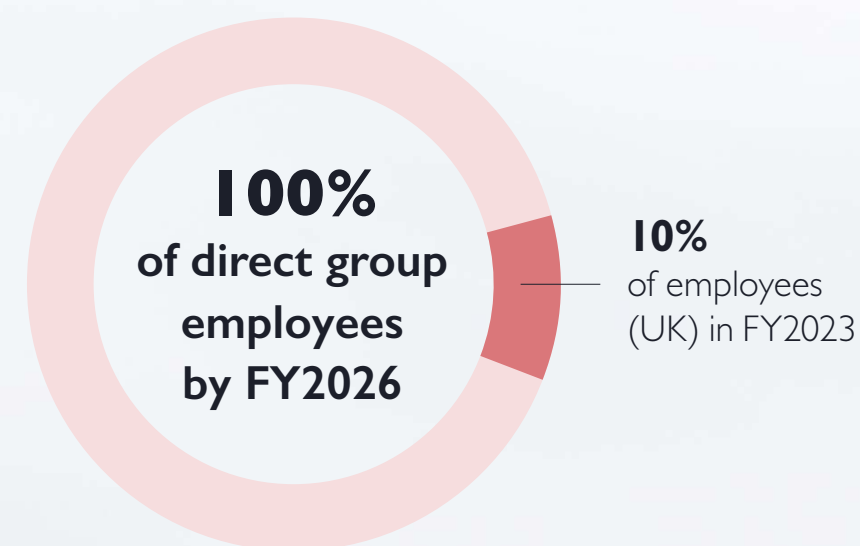
CREATING SOCIAL VALUE AND GIVING BACK TO COMMUNITIES

CREATING ECONOMIC VALUE

Financial results: see the [FY2023 Annual report](#).

GROUP

FAIR SALARY PRACTICES: LIVING WAGE CERTIFIED



L'OCCITANE EN PROVENCE, AND MELVITA

FAIR WAGES FOR LOCAL PRODUCERS

98%

of iconic ingredients for FY2022 and FY2023

Target 100% of iconic ingredients certified Fair trade by FY2026

GROUP

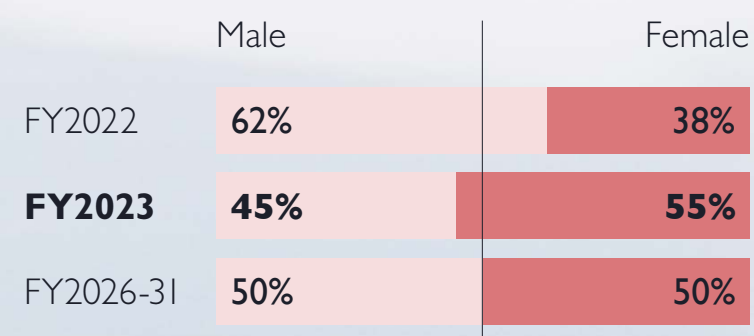
DEI: PARENTAL LEAVE COVERAGE (20 WEEKS / 12 WEEKS)

All countries

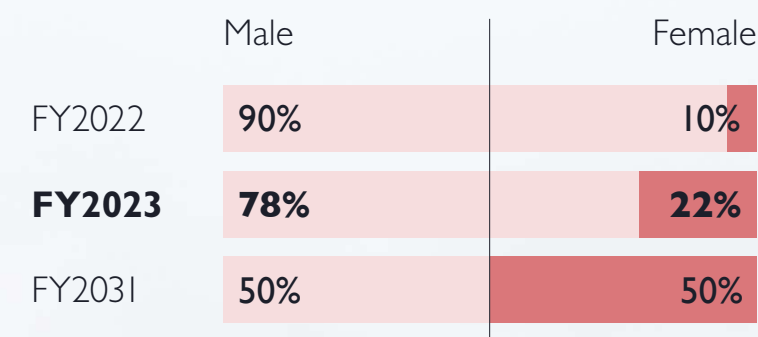
for L'OCCITANE en Provence, L'OCCITANE au Brésil, Melvita and Erborian employees

Target 100% permanent employees (all brands) by FY2026

DEI: GENDER PARITY IN THE GROUP'S EXECUTIVE COMMITTEE

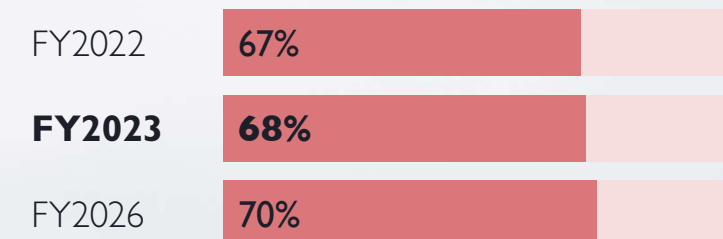


DEI: GENDER PARITY IN THE BOARD OF DIRECTOR



L'OCCITANE EN PROVENCE, MELVITA, ERBORIAN, L'OCCITANE AU BRÉSIL

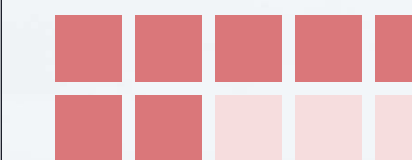
EMPLOYEE SATISFACTION



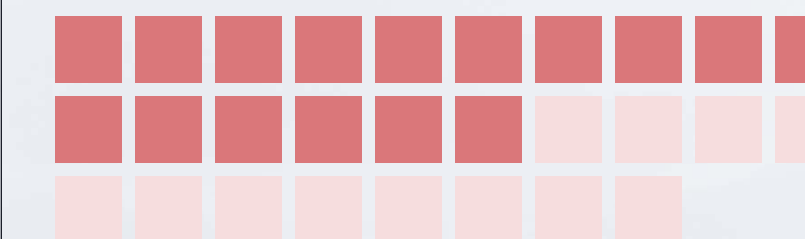
L'OCCITANE EN PROVENCE, MELVITA, ERBORIAN, L'OCCITANE AU BRÉSIL

NUMBER OF ENTITIES CERTIFIED BY GPTW

7 out of 10 countries certified in FY2022



16 out of 28 countries certified in FY2023



GIVING BACK

€4.8M

donated

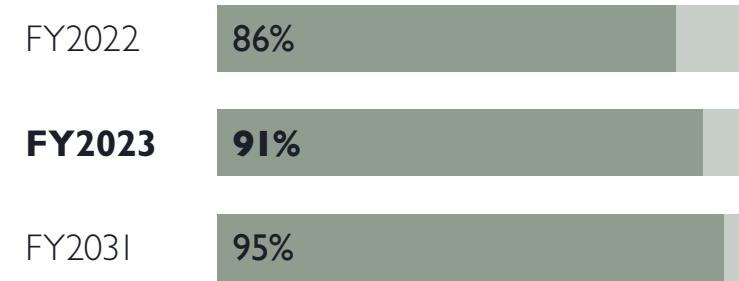


CREATING ENVIRONMENTAL VALUE

PRODUCT ECO-DESIGN

L'OCCITANE EN PROVENCE, MELVITA, ERBORIAN, L'OCCITANE AU BRÉSIL

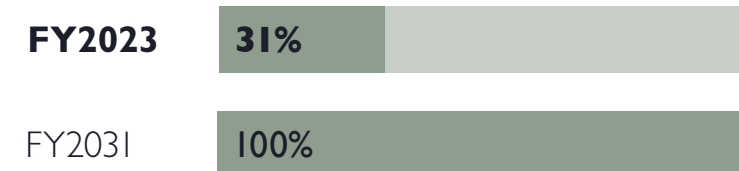
RINSE OFF FORMULAS
>95% OF READILY BIODEGRADABLE INGREDIENTS



GROUP

RECYCLABLE OR REUSABLE PACKAGING

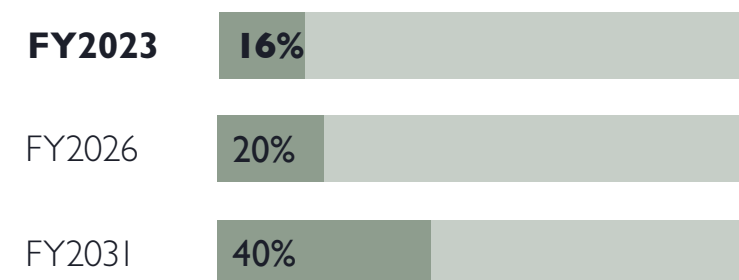
% of plastic packaging will be recyclable, reusable, or compostable



GROUP

RECYCLED PACKAGING

Post-consumer recycled plastic

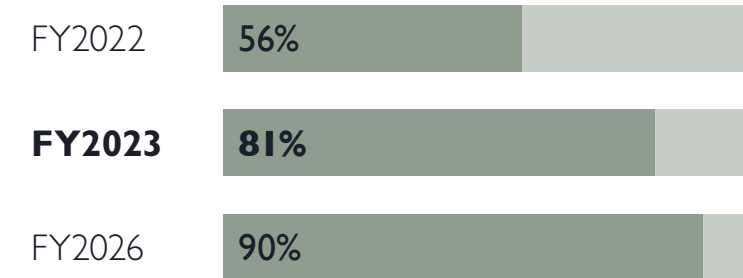


BIODIVERSITY NATURE POSITIVE

L'OCCITANE EN PROVENCE AND MELVITA

UNDERSTAND IMPACT ON BIODIVERSITY

% of plants in raw materials traced back to the country of origin



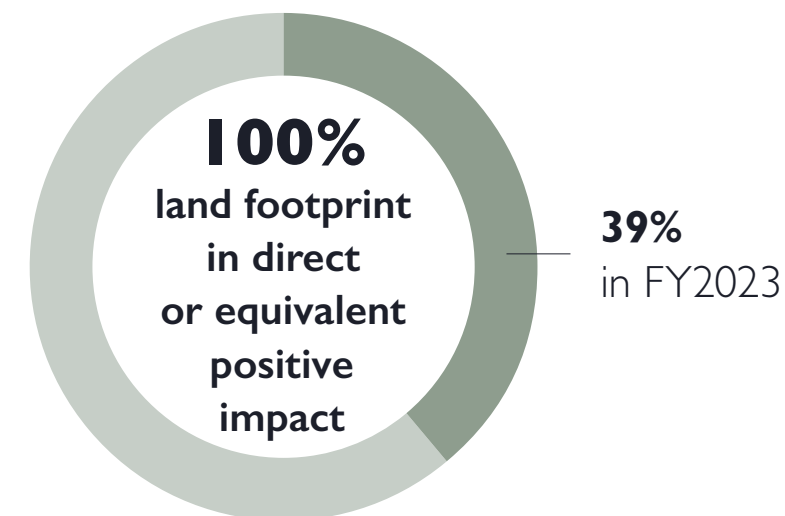
MINIMIZING THE IMPACT BY IMPROVING SUSTAINABLE SOURCING PRACTICES

64%

of plant-based raw material covered in FY2023



GENERATING POSITIVE IMPACT BY REGENERATING ECOSYSTEMS INSIDE THE VALUE CHAIN

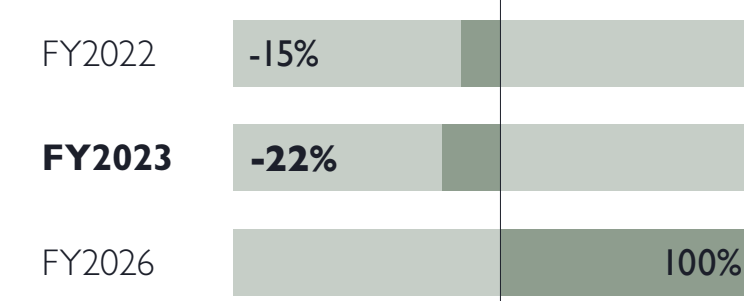


WATER RESOURCES

THE GROUP'S OWN FACTORIES

WATER INTENSITY CONSUMPTION

Circular loop of water used in the production site of Lagorce



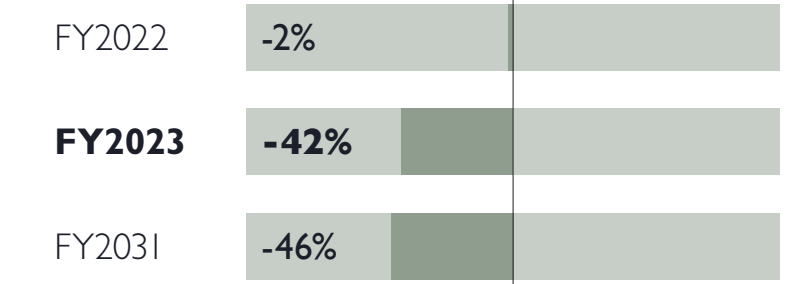
CLIMATE NET ZERO

GROUP

Baseline FY2020

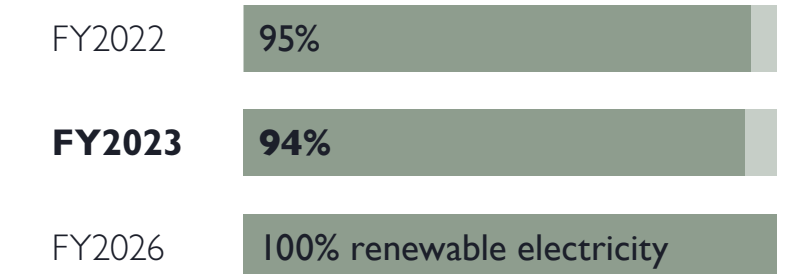
SCOPE 1

Reduce absolute emissions



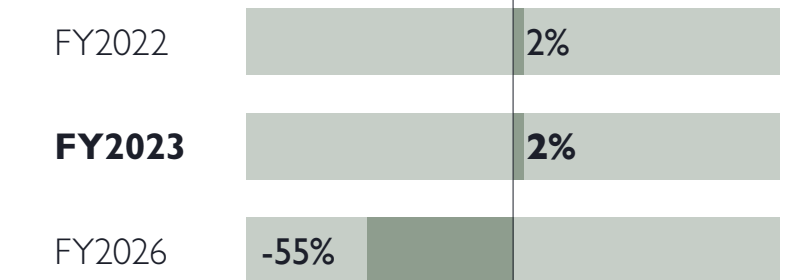
SCOPE 2

Renewable electricity at all owned sites



SCOPE 3

Reduce per unit of value-added





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GOVERNANCE MATTERS

1. **GOVERNANCE** AND STRATEGY
2. BEING A **RESPONSIBLE BUSINESS**



I. GOVERNANCE AND STRATEGY



I.1 UNDERSTANDING THE GROUP'S SUSTAINABILITY GOVERNANCE



L'OCCITANE Group is a leading international manufacturer and retailer of sustainable beauty and wellness products, committed to positively impacting people and regenerating nature through empowering programmes.

Each of the innovative international brands within the Group has a strong identity, sense of purpose, and a genuine desire to make a positive difference. Whilst both ameliorating and helping their brands to grow, the Group's founders also pursue a shared mission to support projects in the areas of sustainability, humanitarian aid, and women's and community empowerment, particularly in developing countries. The unique synergy of the brands also promotes a culture of mutual respect and support along the way. Guided by nature as their inspiration, each brand within L'OCCITANE Group is committed to helping their customers make more sustainable choices. In so doing, they create a brighter and better world for all.

Groupe
L'OCCITANE

Distributed in 90 countries

3,000
retail outlets, including 1,300 of its own stores

8,701
employees (FTE) / 10,593 headcount

3
owned manufacturing sites

8
brands

VALUE CHAIN

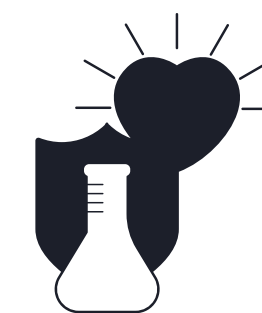


SOURCING

Direct sourcing of raw and non-raw materials for L'OCCITANE en Provence and Melvita formulas, packaging and merchandising tools.

From suppliers mainly in Europe (82%).

For brands not manufactured by the Group, sourcing is carried out by sub-contractors.



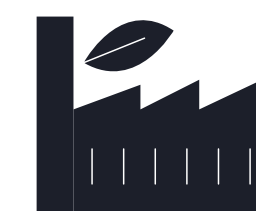
R&D

R&D Centre in the South of France and laboratories in Korea and Brazil.

150 researchers and experts.

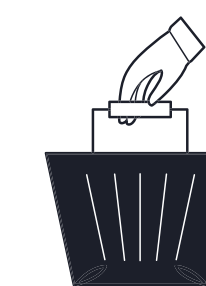
Approximately 200 new formulas and 400 new products developed each year.

73 registered patents.



MANUFACTURING & LOGISTICS

Three own manufacturing sites and five own warehouses and several subcontractors and logistics partners.



DISTRIBUTION

Majority of sales (66%) directly to customers (own network of stores and brands' e-commerce websites).

Other channels: multi-brand stores, hotels, spas, airport stores, cruises, and social selling.

For more information on our financial results, please refer to the Group's Annual Report FY2023. For more information about our brands, visit the Group at <https://group.loccitane.com>.

How is sustainability integrated in the Group's decision-making processes?

- A Sustainability Board Committee oversees, reviews, and makes recommendations to the Board regarding the Company's sustainability strategies, policies, and performance. The Committee's full Terms of

Reference are published on the Group's corporate website [here](#).

- The Corporate Incentive Programme undertaken by the Group's office employees and executive members includes a sustainability performance component.
- The Articles of Association for the Group's parent

entities and majority-owned entities have been amended to integrate the Group's mission and corporate purpose.

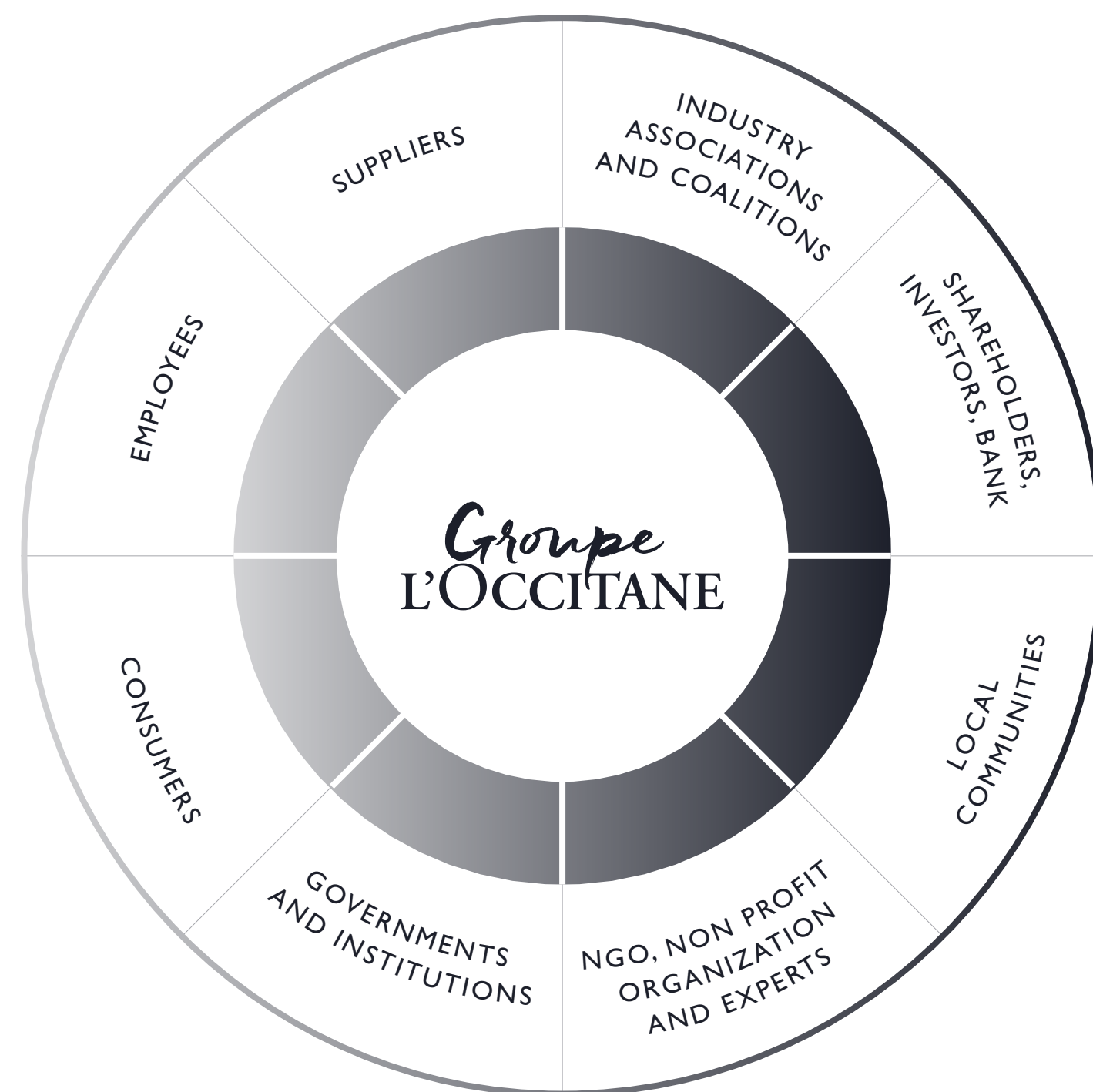
For more information on the Group's governance processes, please refer to the 'Corporate Governance Report' section in the [Group's Annual Report FY2023](#).

I.2 THE GROUP'S STAKEHOLDERS AND MATERIALITY ASSESSMENT

It is only through the joint effort of the Group's employees, suppliers and farming partners, in conjunction with researchers, and start-up leaders that the Group is able to offer high-quality products and services whilst meeting today's many challenges.

The Group adopts a **collaborative approach when engaging with stakeholders and cultivates long-term relationships** with them. Indeed, dedicated teams are in place to ensure active engagement with key stakeholders and to monitor their expectations. For more information on the Group's stakeholder management, please refer to [Appendix 5](#).

OUR KEY STAKEHOLDERS



MATERIALITY ASSESSMENT PROCESS

Since 2015, the Group has conducted a yearly materiality assessment to assess and understand the significant social and environmental impact of its business and stakeholders from social, economic, and environmental perspectives. The purpose of the assessment is to help the Group prioritise its sustainability interventions, identify emerging trends and issues, and contribute to ongoing risk management processes.

To update its materiality assessment annually, the Group conducts interviews with both internal and external stakeholders and conducts quantitative surveys. In FY2023, survey respondents included the Group's leadership team, 382 employees, 319 beauty consumers, six investors, 14 key suppliers, and 29 external experts and/or NGOs. This comprehensive multi-stakeholder approach ensured that a diverse range of perspectives and insights were gathered to inform the materiality assessment.

Key areas identified as a high priority for the Group for FY2023:

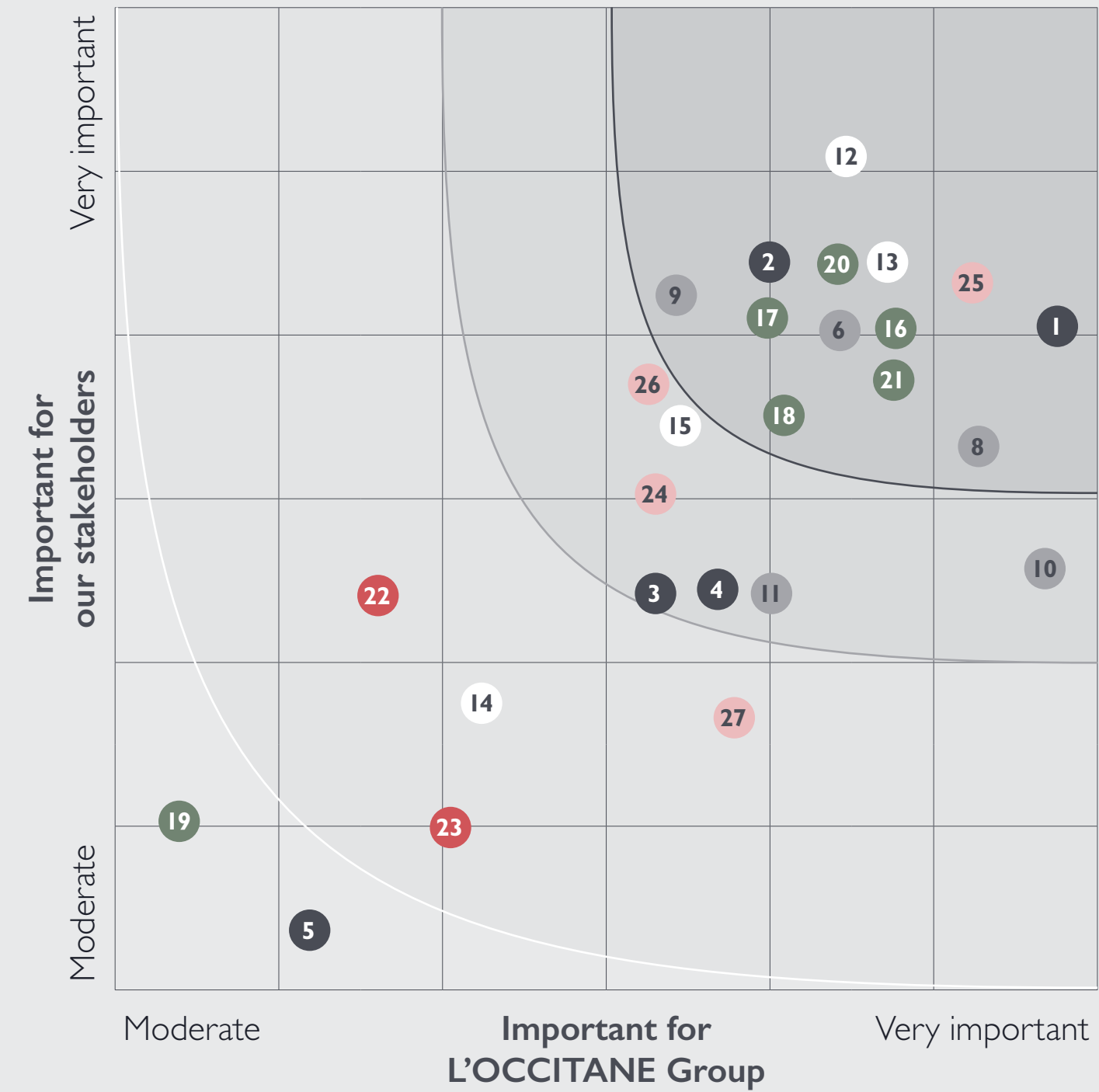
- **Product:** Product safety and quality, eco-socio design, and environmental impact;
- **Customers:** Customer satisfaction and care;
- **Human Resources:** Fair practices related to management and salary, health and safety, diversity, equity, inclusion, and employee development;
- **Environment:** protection and regeneration of biodiversity, climate change mitigation and adaptation, and waste management, (in particular, of plastic and water);
- **Supply chain and ethics:** Responsible and sustainable sourcing and procurement, ethics, human rights and fight against corruption.

These key topics, which are all addressed in this report, will shape the evolution of the Group's sustainability strategy and its dialogue with stakeholders. They will also drive the Group's analysis update of non-financial risks, presented in [Appendix 4](#).

Next steps: In FY2024, the Group will enhance its materiality assessment process by incorporating

a double materiality approach. The double materiality approach will further strengthen the Group's understanding of both the internal and external social and environmental impacts of its businesses, and help it align its sustainability efforts with global priorities, including the Sustainable Development Goals (hereafter, 'SDGs').

**L'OCCITANE GROUP MATERIALITY MATRIX
UPDATE DONE IN 2022 FOR FY23**



LEGEND

- Governance, ethics, procurement topics
- Workers topics
- Community topics
- Consumer topics
- Environmental topics
- Products, marketing, innovations topics

Top priorities

Measure, monitor and take ambitious targets

- 12 Products Safety and quality
- 13 Products Eco-socio design and environmental impact
- 25 Customer satisfaction and care
- 1 Ethics, human rights, fight against corruption
- 2 Responsible and sustainable sourcing and purchasing
- 16 Biodiversity protection / regeneration and fight against deforestation
- 20 Waste, especially plastic waste
- 17 Climate change mitigation and energy transition
- 21 Adaptation of the company to climate change and biodiversity loss
- 18 Water consumption and quality
- 6 Employees health, safety and wellbeing
- 9 Diversity, equity and inclusion
- 8 Fair management and salary practices

Priority 2 to measure, monitor and improve

- 24 Responsible communication, promotion of diversity, self esteem and sustainable consumption.
- 26 Transparency on products to customers
- 15 Animal testing and animal origin products
- 10 Employees development (training, mobility, career path)
- 11 Engagement of employees and internal communication
- 3 Define a company's mission
- 4 Stakeholders dialogue

Priority 3 to measure, monitor and limit risks

- 27 Responsible digitalisation and environmental impact of IT
- 22 Community investment and sharing economic value
- 23 Philanthropy and donations
- 14 Collaborative and open source innovation

Priority 4

- 5 Responsible Lobbying
- 19 Noise, odor and light nuisance

I.3 SUSTAINABILITY STRATEGY



The Group has established a set of medium-term ambitions and associated objectives to positively impact people, planet, and other stakeholders. All brands, countries, and departments are currently collaborating to achieve the Group's sustainability targets and, in so doing, give life to its mission: 'with empowerment we positively impact people and regenerate nature'. The objectives needed to meet the Group's medium-term ambitions are outlined below. However, for more detailed information, please refer to the respective chapters of this report.

POSITIVELY IMPACT PEOPLE:

- Achieve living wage certification for all employees by FY2026.
- Implement parental leave policy for all employees by FY2026.
- Foster a great workplace environment and work towards becoming a recognised Great Place to Work®.
- Enhance health and safety measures for employees.



POSITIVELY IMPACT NATURE:

- Work towards carbon reduction across operations and progress towards achieving the Group Science-Based Targets (hereafter, 'SBTi').
- Promote nature positive initiatives to protect and restore ecosystems.
- Foster waste and water circularity to minimise resource consumption.
- Prioritise adaptation measures to address the challenges of climate change and biodiversity loss.



ENGAGE KEY STAKEHOLDERS ON SUSTAINABILITY:

- Engage suppliers through initiatives such as the EcoVadis assessment, focusing on sustainability criteria beyond conventional supplier relationships.
- Empower employees through the Corporate Impact Plan (CIP), involving them in sustainability efforts.
- Collaborate with investors to explore sustainability-linked loans and financing options.

- Respond to customer expectations by driving sustainable innovation, such as through the introduction of refills, refill stations, and other sustainability initiatives.
- Contribute to industry-wide and cross-sectoral initiatives to foster systemic changes.

By pursuing these goals, the Group aim to make a positive impact on both people and the environment, whilst actively engaging key stakeholders in its sustainability journey.

2. BEING A **RESPONSIBLE BUSINESS**



2.1 ETHICS AND ANTI-CORRUPTION

Code of Business Conduct, Speak-Up Policy, and Responsible Behaviour e-learning

Throughout its development, the Group has been committed to operating according to the core principles of ethical and corporate responsibility. In the past, diverse policies, initiatives, and actions have been brought into play in order to continually consolidate these core commitments. By embarking on the journey to B Corp™ certification, the Group is reinforcing its ethical commitments and harmonising the policies and practices throughout its businesses.

These ethical commitments are detailed in the Group's Code of Business Conduct and based on the following key principles:

- Ensuring the high quality and safety of all the Group's products, to protect the health and safety of consumers and employees across the value chain;
- Providing respectful working conditions;
- Conducting all activities ethically, and with integrity;
- Acting responsibly to protect the environment.

In FY2023, an **e-learning program on responsible behaviour** was launched, featuring three modules. The first module covers the Group's Code of Business Conduct, highlighted the importance of ethical practices and moral behaviour, and featured statements from the Group's Chairman and Chief Executive Officer. The second module focusses on risks associated with distorted business relations, such as bribery and improper gifts. Lastly, the third module provides an explanation of the Group's Speak-Up Policy. These modules aim to raise awareness and encourage responsible behavior in day-to-day operations.

This new training was first implemented for staff in leadership positions. In FY2024 the training will be extended to managers and all office employees more generally.

In FY2023, the **Group's Speak-Up Policy** was implemented across the Group's different affiliates, complementing local whistleblowing policies and providing all employees

with a secure channel to raise concerns without fear of retaliation. Under this policy, the Group's internal audit team conducts independent and impartial investigations into complaints, following apposite laws, policies, and principles, to ensure fairness and integrity. Appropriate actions are taken as required, and feedback is provided to the complainant within a reasonable timeframe.

The Audit Committee reviews a summary of concerns raised both locally and centrally twice a year. This year, there were no significant alerts reported at the local level, and no legal cases pertaining to corrupt practices were identified or reported.

Corruption risks are also assessed as part of internal audits through checks on procurement and Human Resource operations. In the coming years, initiatives to train the Group management and employees about corruption risks will reinforce awareness and responsiveness to this threat. Awareness of corruption risks

is being reinforced through dedicated projects for training the Group's management and employees over the coming years.

The Group has a specific Procurement Code of Ethics and a global programme to evaluate its suppliers on EcoVadis (the *Not Just Suppliers* programme). In its assessment of suppliers, EcoVadis conducts evaluations to assess their management of ethics-related risks. In cases where weaknesses in a supplier's risk management - particularly concerning corruption risks - are identified, immediate action is taken to develop a mitigation plan. Follow-up evaluations are conducted throughout the year to ensure compliance. This year, the programme managed to maintain its rate of evaluating 95% of direct purchases managed by manufacturing sites. Coverage of indirect purchases also improved this year, reaching 60%. **All procurement teams are regularly trained on the Code of Ethics and EcoVadis assessment methodologies.**

RESPONSIBLE BUSINESS - KEY FIGURES FY2023

- No major alert throughout the Group or local channels was raised;
- No legal case regarding corrupt practices was identified and reported;
- No products sold or shipped were subject to recalls for safety and health reasons;
- No serious breach was found during the documentary monitoring of evaluated suppliers, and no legal proceedings were undertaken;
- The customer Net Promoter Score (hereafter, 'NPS') has shown a minor decrease of two points.

L'OCCITANE Group is a member of the United Nations Global Compact

As a member of the United Nations Global Compact, the L'OCCITANE Group has committed to respecting the Compact's 10 core principles for businesses related to human rights, working conditions, environmental protection, and the fight against corruption.

The Group's French manufacturing subsidiary has been a member of the Global Compact since 2011 in France, whilst the Group has been a member of the Global Compact since 2021.



2.2 PRODUCT RESPONSIBILITY

CONSUMER HEALTH AND SAFETY

The Group's primary responsibility towards our consumers is to **guarantee the quality and safety of our beauty products**. Several measures have been put in place in order to ensure the quality and safety of all beauty products throughout the value chain.

For each of the countries and geographic regions with selling entities, a **proactive monitoring system has been put in place to track changes to regulations that concern ingredients, cosmetics, and food products**. This allows the Group to anticipate and prepare for regulatory changes in the pipeline in advance, and thus ensure the compliance of the Group's products on an international scale.

Furthermore, **quality inspections are carried out at each step of the product development process**, from the receipt of raw materials and packaging materials, through to product formulation and manufacturing, and concluding with inspection of the finished product.

More details regarding the Group's Quality Policy are published on the [Group website](#).

REGULARLY MONITORED PRODUCTS, THROUGHOUT ENTIRE DESIGN CYCLE

Raw Materials (RM)

All raw materials undergo strict controls that go beyond the approved worldwide regulation and safety standards.

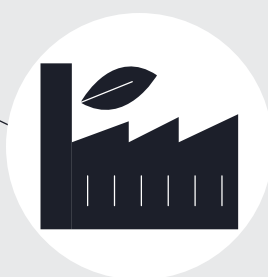
Packaging Materials (PM)

Certification is delivered after a literature review. Audits take place according to risk analyses.



RM & PM received

More than 10,000 batches of raw materials and packaging materials are checked before use.



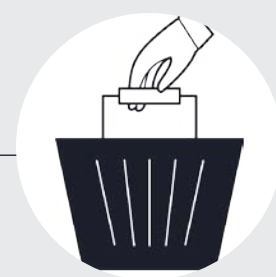
Manufacturing & Packaging

Depending on the product, 30 to 40 quality controls are conducted throughout the production process by the production team and quality laboratories.



Evaluation of finished products

All our developed formulas undergo rigorous skin tests to ensure consumer safety.



Post-purchase follow up

Cosmetovigilance system to identify potential risks to health, from marketed cosmetic products and identify corrective measures to enhance the safety of cosmetic products.

This consists of the collection, risk assessment and management of spontaneous reports of undesirable events (e.g., adverse reactions for human health attributable to use of a cosmetic product), observed during the normal or reasonably foreseeable use of a cosmetic product.

Consumers may also share their feedback on products with the Group directly through e-commerce websites. They may also contact their local customer care service if they have any questions or complaints to report.

Bulk Products & Formulas

Formula development follows a strict formulation charter which goes beyond standard regulatory compliance. Specific criteria in the L'OCCITANE en Provence Clean Charter highlight even more resolute commitments to creating more natural formulas (i.e., leave-on products) and ingredients that minimise environmental impact (i.e., rinse-off products) without compromising the products' efficacy, safety, or sensory effects.



The Group guarantee traceability throughout the distribution chain.

The Group has implemented a worldwide recall process covering all brands and all distribution channels (e.g., retail stores, e-commerce, distributors).

This process is tested every year by running full-scale test exercises and scenarios. In regards to **product quality performance in FY2023:**

- Zero products that had been sold or shipped were subject to recalls for safety or health reasons as a result of adverse effects on, or threats to, the safety of consumers;
- The number of cosmetovigilance cases remained stable as compared to FY2022 when compared on a similar scope, which included cases for LimeLife and ELEMIS.



RESPONSIBLE MARKETING AND COMMUNICATION PRACTICES

Transparency on product composition

The Group and its brands deeply respect its clients by providing honest and transparent information about its products and formulas, and their benefits. Each brand within the Group is actively testing various methods to ensure that customers receive comprehensive information that meets their needs.

L'OCCITANE en Provence, ELEMIS and Sol de Janeiro have established formulation charters that can be accessed on their respective e-commerce websites and via the [Group's corporate website](#). These charters provide clear explanations regarding prioritised ingredients, banned ingredients, and ingredients used with caution. Regular updates are made to ensure the accuracy and relevance of the information presented in the charters.

Erborian publishes the ingredients they have eliminated from use in their products [here](#) and an explanation of each category of ingredients they do use [here](#).

Melvita publishes the criteria necessary for achieving ECOCERT certification [here](#), and provides explanations on each ingredient included in new products formulas, as detailed in their International Nomenclature Cosmetic Ingredient List. The brand aims to similarly publish ingredients throughout their entire product portfolio.



HONESTY IN PRODUCT CLAIMS

The Responsible Marketing Policy formalises guidelines for all communication assets developed for L'OCCITANE en Provence:

On product efficiency

- Only the claims provided by the regulatory team and sustained by user testing and/or clinical testing should be used.
- Comparative studies with competitive products should not be undertaken due to the fact that the context and the test procedures may be very different to L'OCCITANE's.
- Pre and post-production techniques should not alter images to such a point that they become misleading for the consumer.
- Photo editing of models should not suggest that the products are responsible for the result.

On environmental claims

- Advertising should not take advantage of consumers' concerns for the environment, or their possible lack of sectoral knowledge.

- Each claim, image and/or symbol emphasising the environmental benefits of a product must be duly supported by proof that can be understood by an average consumer – none of the aforementioned should give a false impression or exaggerate the benefits.
- Environmental statements should be presented in a manner that clearly indicates whether they apply to the complete product, to a component, to the packaging, or to an element of a service.

On social responsibility and cultural sensitivity

- Marketing campaigns should never be discriminatory or offensive to any group or person based on social, racial, ethnic, religious, political beliefs, gender expression/identity, sexual orientation, physical abilities, age or physical traits.
- Sexist and gender stereotypes should not be promoted in marketing practices, and minorities should not be exploited.

PERSONAL DATA PROTECTION

The Group is committed to protecting the personal data and privacy rights of its clients, employees, candidates and partners.

The Group's Privacy Policy sets out its data protection principles and framework that governs the way in which the personal data of individuals should be processed. Individuals comprise its clients, digital users, employees, staff, contractors, and employment candidates. The principles outlined in the Privacy Policy must be followed by all directors, managers, employees, or contractors within or working with the Group.

The Group's Privacy Policy takes precedence over and guides the development of all other internal policies, procedures, guidelines, and standards related to personal data protection and privacy. The Privacy Policy outlines these principles in detail, as well as noting how they must be followed.

Under the supervision of the Group's Data Protection Officer, **regular trainings, awareness sessions, and compliance assessments are carried out** to ensure an appropriate level of awareness of the Privacy Policy within the Group. **The Global Privacy Committee** which meets on a regular basis supervises overall data protection compliance.



CUSTOMER RELATIONSHIP MANAGEMENT AND SATISFACTION MONITORING

Addressing consumer concerns and surpassing consumer expectations are top priorities for the Group. For this purpose, a **Quality and Customer Care Policy** has been implemented.

The Policy emphasises the following:

- Customer enquiries should be actively listened and responded to in a transparent manner.
- Contact information for Customer Service should be readily available through products or websites.
- Product reviews should be made fully accessible to the public.

- Direct enquiries or complaints should be responded to within one month of receipt.
- Consumer rights should be respected, and any complaints should be thoroughly investigated to ensure product safety and to also enhance customer satisfaction.

Internally, customer satisfaction is closely monitored in various ways, one of which includes a system called the Net Promoter Score. The NPS is a market research metric which typically takes the form of a single survey question which asks respondents to rate the likelihood that they would recommend a company, product, or service to a friend or colleague.

The Group measures NPS in all its customer interactions, from online sales, to retail, to customer service interactions. This comprehensive approach enables a thorough evaluation of customer satisfaction, and monitoring is conducted in 13 countries. In FY2023, the average NPS experienced a two-point trend decrease compared to the previous year.

Since FY2022, the Group's main markets have also implemented an AI-powered Voice-of-Customer Tool to collect and analyse product and experience reviews from website and marketplace sites worldwide. This tool will allow the Group to further develop its consumer-centric practices.

2.3 RESPONSIBLE MANAGEMENT OF THE SUPPLY CHAIN

RESPONSIBLE PROCUREMENT (#NotJustSuppliers programme): To ensure DUE DILIGENCE throughout the supply chain and support our suppliers to improve their Corporate Social Responsibility (hereafter, 'CSR') performance.

The Group has historically developed a partnership-based approach with suppliers and producers. The Group supports their economic development and promotes practices such as (but not limited to) family farming to preserve territories and traditional know-how. For more than 10 years, the Group has favoured suppliers with practices that respect people and the planet.



DUE DILIGENCE COVERAGE

	GLOBAL PROCUREMENT	DIRECT PROCUREMENT		INDIRECT PROCUREMENT	
	FY2023	FY2023	TARGET 2025	FY2023	TARGET 2025
% coverage of the Code of Business Conduct signature	68%	94%	95%	55%	65%
% of EcoVadis assessed spend-based suppliers	74%	95%	95%	64%	65%
% of at-risk suppliers	0.7%	0%	0%	1%	<1%

THE GROUP'S RESPONSIBLE PROCUREMENT PROGRAM

“Not just suppliers”

FY2023 performance

EcoVadis performance of suppliers regarding direct purchases

63.8/100

average score

Coverage of direct purchases

95%

Spend coverage of indirect suppliers

64%

Since 2019, the Group has had an ambitious programme named **#NotJustSuppliers** which aims to manage CSR risks within its supply chain. It also holistically maps its suppliers' sustainability performance on a large scale.

As part of this programme, the Group conducts an annual comprehensive mapping of global CSR risks among its range of suppliers. In FY2023 this mapping evaluated more than 9,000 suppliers and the entirety of the Group's procurement expenditure across all categories of purchase. This process mapped CSR risks across all direct and indirect purchases by the Group and enabled the Group to identify at-risk and strategic suppliers. Following this holistic mapping of CSR risks, purchasing teams worldwide have engaged with more than 600 suppliers from their supplier panels to evaluate their CSR performance. In FY2023 these suppliers represented more than 70% of the global Group spend.

The #NotJustSuppliers programme also evaluates suppliers using the EcoVadis methodology. This methodology is a documentary audit built on four pillars: Environment, Labor and Human Rights, Ethics

Direct purchases refers to all spending linked to production processes such as raw materials, packaging, and all manufacturing expenditures of production sites in France and Brazil. Scope: L'OCCITANE, Melvita, Erborian, L'OCCITANE au Brésil

Indirect purchases cover all spend categories not linked to the production process, except from financial and rental costs Scope: L'OCCITANE, Melvita, Erborian, L'OCCITANE au Brésil, ELEMIS. All KPIs are included except for those related to LimeLife, Sol de Janeiro and Grown Alchemist.

and Responsible procurement. The audit awards suppliers a score between 0 and 100, and provides each with a list of strengths and areas for improvement. The Group's monitoring and correction action plans are then based on these EcoVadis evaluations.

The Group's Procurement Policy includes a directive to identify and implement corrective action for any at-risk suppliers within the supply chain, meaning those with an EcoVadis score under 25. In FY2023 there were only seven suppliers identified as potential 'high risk' entities, representing less than 1% of the global spend. Furthermore, these suppliers are in the Group's Indirect Purchasing category. Following its FY2022 assessments, the Group has successfully remediated a majority of at-risk cases, decreasing the number of suppliers at risk by half in FY2023.

Depending on the indispensability of a supplier and their capabilities, the Group either requires the implementation of a critical, corrective action plan and an EcoVadis reassessment within a period of 6 months, or the Group may decide to stop any collaboration with the supplier and begin the search for a compliant alternative.



SUPPLIER CSR PERFORMANCE MANAGEMENT

As the Group is committed to supporting its suppliers on their journey to improving their sustainability performance based on their EcoVadis rating. Through their internal objectives, the Group's purchasing teams are trained and encouraged to assist and prompt eligible suppliers to engage with the EcoVadis platform. These teams also help suppliers to implement improvement plans. As a result of the collaboration between the procurement teams and suppliers on this programme, last year the Group achieved a score of over 63, reaching its 2025 target in 2022. The reviewed goal by 2025 is to reach an **average** EcoVadis rating score of **65 for its direct purchase suppliers**. Moreover, 70% of the Group's suppliers have improved their scores over the last three years.



SUPPLIER CSR PERFORMANCE MANAGEMENT FY23

	GLOBAL PROCUREMENT	DIRECT PROCUREMENT		INDIRECT PROCUREMENT	
	FY2023	FY2023	TARGET 2025 updated	FY2023	TARGET 2025
EcoVadis average score	62.3	63.8	65/100	60.2	60/100

Engaging suppliers in climate action

The Group encourages its suppliers to evaluate their climate strategy and carbon impact in depth, in great part through use of the of the EcoVadis Carbon Module. During the first year of the Group's implementation of this module the Group succeed in involving more than 94% of eligible suppliers in the programme, a figure which, overall, represents one out of two of the Group's suppliers.

Responsible Beauty Initiative

Alongside other prominent companies in the beauty industry, the Group actively participates in the Responsible Beauty Initiative (RBI) led by EcoVadis. The RBI's 'Going Beyond' workstream facilitates collaboration to support suppliers to enhance their corporate social responsibility (CSR) performance and helps to promote responsible procurement practices throughout the industry.

The Group has joined the 'Partners by Nature' programme to strengthen its collaboration with strategic suppliers. This programme establishes working groups dedicated to key sustainability areas, including those focussed on carbon reduction and waste management. Furthermore, through the Group's partnership with the Bolloré Group, specific efforts are made to measure and reduce the carbon footprint of the logistics chain.

Through active engagement in initiatives such as the RBI and through strategic partnerships with suppliers, the Group aims to improve its environmental performance and also drive responsible CSR practices across the beauty industry, contributing to a more sustainable future for all.



ENVIRONMENTAL MATTERS

3. PRODUCT, INNOVATION
AND **ECO-DESIGN**
4. PRESERVING AND
REGENERATING **BIODIVERSITY**
5. **WATER** FOOTPRINT
AND CIRCULARITY
6. CONTRIBUTING TO MITIGATE
THE **CLIMATE CRISIS**
7. **REDUCING WASTE** GENERATION
AND IMPLEMENTING
RECYCLING PROGRAMMES



3. PRODUCT, INNOVATION AND ECO-DESIGN

3.1 FORMULA ECO-DESIGN

The Group's ambition is that the development of all its formulas will follow a sustainable approach guided by four principles – assess, reduce, avoid, and clean - to ensure maximum product performance and minimum environmental impact.

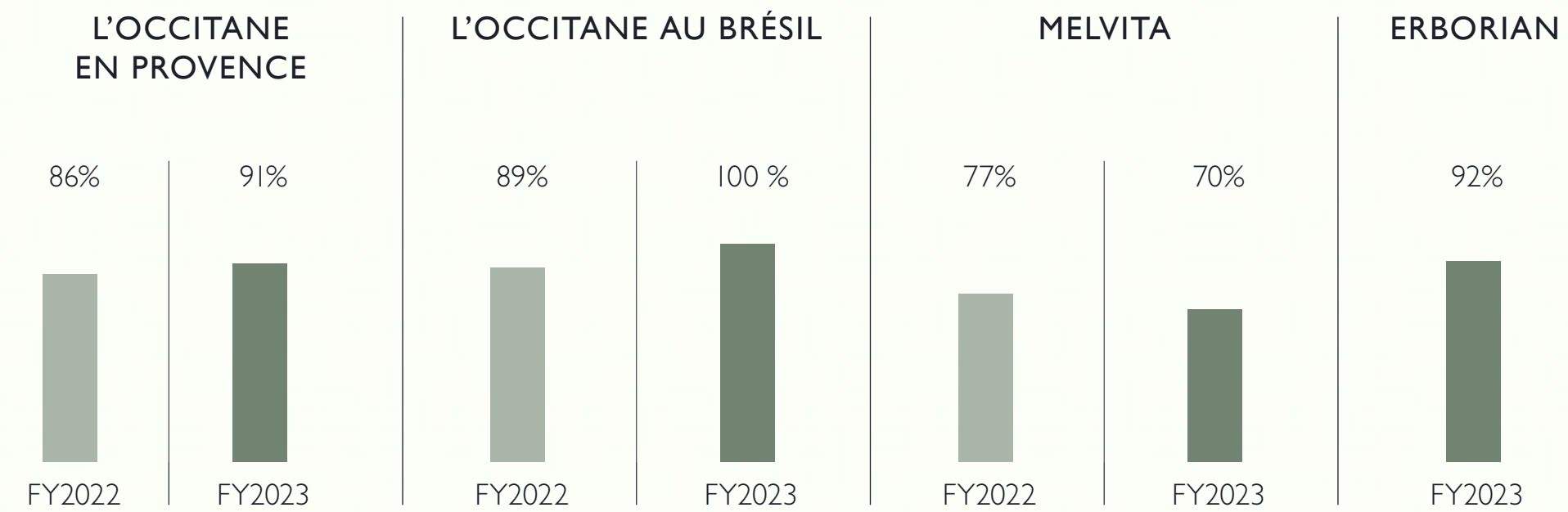
By bringing together a wide-ranging global Research and Development team of 150 scientists, the Group is developing products which incorporate a sustainable approach in their design, whilst also seeking to reinvent its cosmetics with a strong focus on well-being. Today the Group holds 73 patents.

The Group's ambition: to create the most efficient and highest quality products that are rich in natural ingredients and produced with sustainable principles in mind.

This ambition is realised through innovative extraction processes and traditional know-how which are approaches allowing the Group to make the greatest use possible of the natural benefits inherent in the plants it uses.

One of the key initiatives the Group's brands are working on transversally is the biodegradability of its rinse-off products, which it seeks to improve by increasing the proportion of readily biodegradable ingredients in its formulas (following the OECD 301 standard). In FY2023 the four brands that were assessed for the biodegradability of their rinse-off products had more than 70% of their formulas include at least 95% readily biodegradable ingredients.

RINSE-OFF FORMULAS >95% READILY BIODEGRADABLE INGREDIENTS





L'OCCITANE EN PROVENCE FORMULA COMMITMENT

L'OCCITANE en Provence has published its [Formulation Charter](#) and [Clean Charter](#). Going beyond standard regulatory compliance demands, these charters include lists of ingredients to not use, as well as those which should be used with moderation. As such, the Group continues to engage in a never-ending search for natural formulas that minimise the impact of products on the environment. In 2023, an updated Clean Charter will be issued to account for the most cutting-edge studies and emerging challenges to consider moving forward.

ASSESS Identify and monitor improvements in product development

Following the Life Cycle Analysis (LCA) methodology ISO 14040:2006, all the environmental impacts of the Group's formulas are assessed.

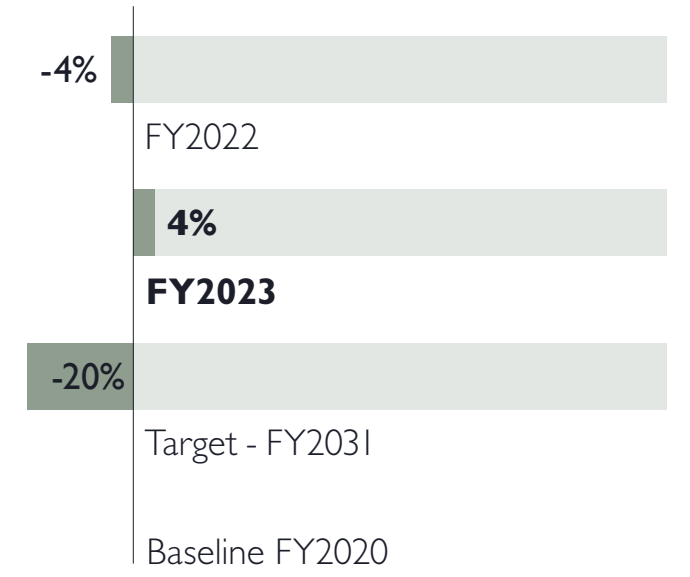
LCA

- **In FY2022:** LCA was performed on the Group's Top 20 product formulas.
- **Targets by FY2024:** To perform LCA on the Top 50 product formulas. To set new methodologies for assessing water consumption used with rinse-off products.
- **Target by FY2024:** To define the optimal dose of product for optimal efficacy, and to identify the right water quantity for use with rinse-off products.

REDUCE Minimise the environmental impact of formulas

The Group's carbon footprint, water consumption, and eco-toxicity are its main focus areas. For one, in relation to its carbon footprint, the Group seeks to reduce the carbon footprint of its formulas by 20% as compared to its baseline carbon footprint in FY2020. Targets for water consumption and eco-toxicity will be fixed in FY2024.

RAW MATERIALS CARBON FOOTPRINT EVOLUTION

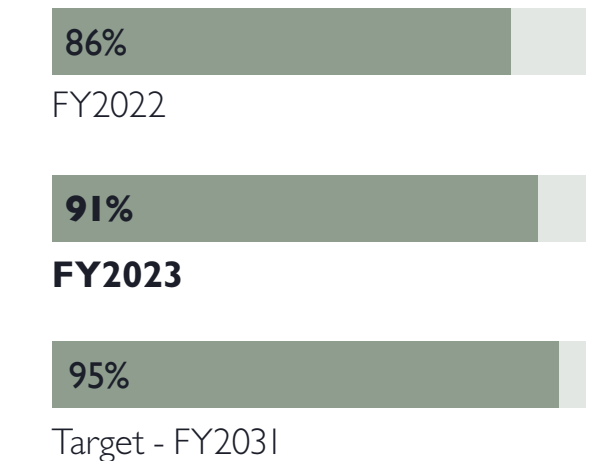


AVOID Replace ingredients that can harm biodiversity

Following the formulation of the Group's Clean Charter, a comprehensive list of banned ingredients has been produced, as well as a list of ingredients to be used with moderation. The main targets of the Clean Charter include:

- No silicon in rinse-off products by FY2025. Since FY2020 no brand launch has used silicone.
- Rinse-off formulas to be made up of 95% easily biodegradable ingredients.

RINSE OFF FORMULAS >95% OF READILY BIODEGRADABLE INGREDIENT

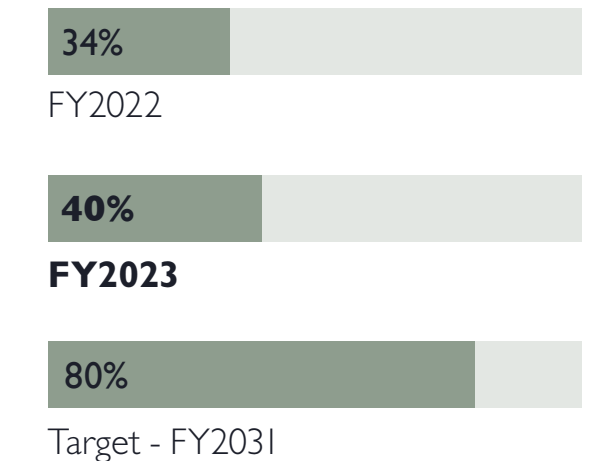


CLEAN Increase the natural ingredients utilised in formulas

Following the implementation of the Clean Charter there have been continuous improvements to replace ingredients with more natural and ecological alternatives.

- Formulas to have 95% of ingredients deriving from natural origins.

FORMULAS 95% OF INGREDIENTS FROM NATURAL ORIGIN



FORMULA COMMITMENTS OF OTHER BRANDS

All the Group's brands such as ELEMIS and Sol de Janeiro are following specific formulation charters which list both the ingredients they don't want to use and those they want to use in moderation. **Erborian's** target for use of natural ingredients is more than 90% in all new launches. In FY2023 skin therapy products included 96% natural ingredients. Half of L'OCCITANE au Brésil's portfolio products derive **>95% ingredients from natural ingredients.**

Melvita products are certified as organic by way of the Ecocert COSMOS standard. Following international standards almost all ingredients derive from natural sources, with an average of 99% of natural ingredients across all its formulas.



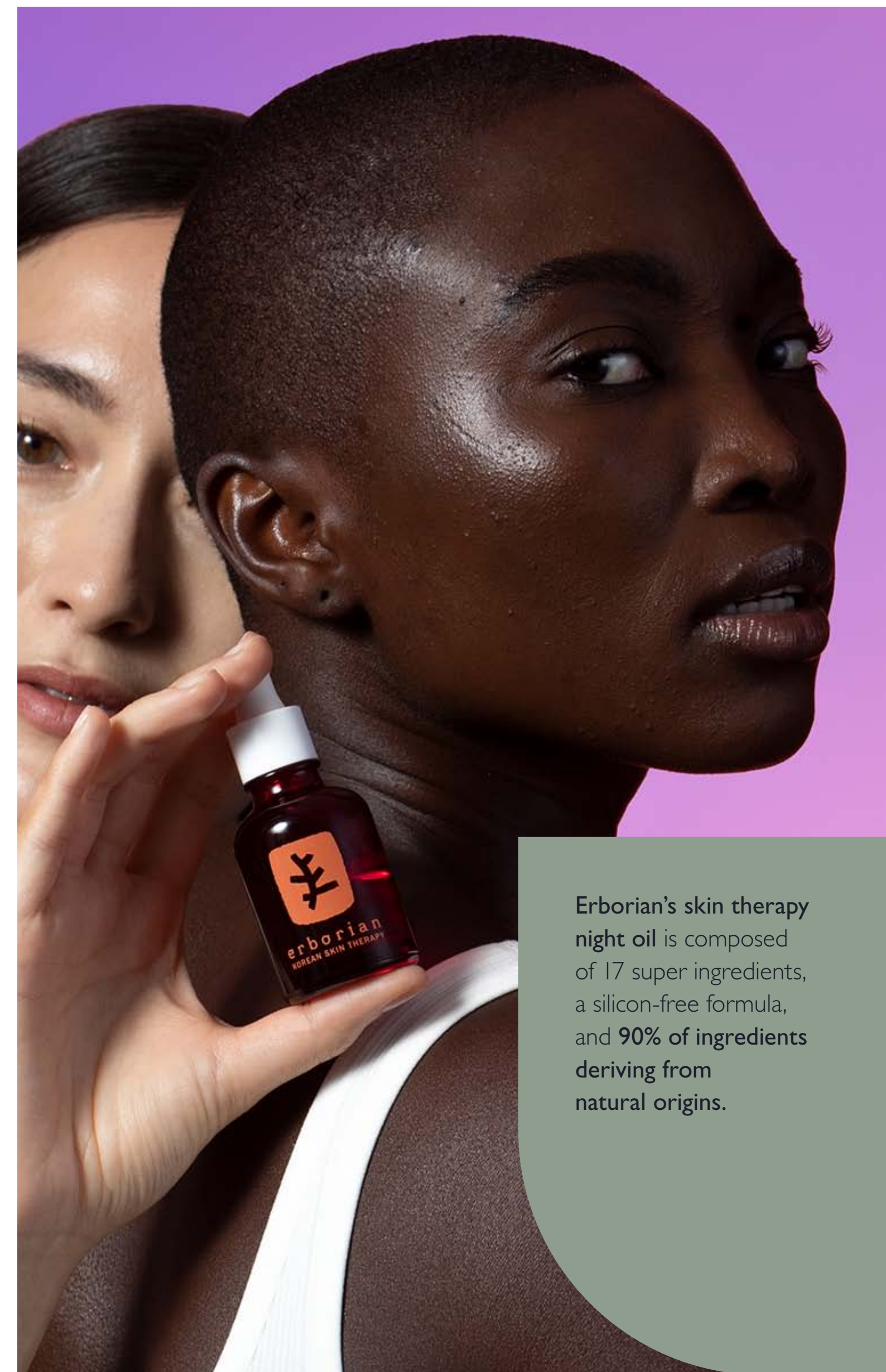
L'OCCITANE en Provence's Shea Intensive Balm is a Clean Charter formula product, with **99.5% of natural, and zero controversial ingredients.**



L'OCCITANE en Provence's Artichoke body products are products designed with a holistic wellbeing approach in mind. They use **96% of ingredients from natural origins and zero controversial ingredients.**



Melvita's Nectar de Lumière Brightening Expert Serum is an iridescent serum with **100% natural ingredients.**



Erborian's skin therapy night oil is composed of 17 super ingredients, a silicon-free formula, and **90% of ingredients deriving from natural origins.**

3.2 ECO-DESIGN PACKAGING

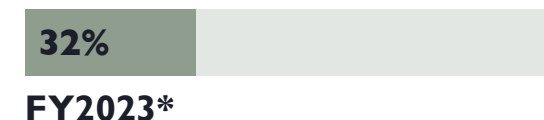
The Group has been working to use more sustainable packaging by selecting less environmentally impactful materials and reducing packaging weight. In particular, the Group has committed to reducing plastic usage as it is a major source of pollution for terrestrial and marine ecosystems.

L'OCCITANE en Provence and Melvita product development processes include an eco-design development phase, with the objective to reduce the environmental impact of their products. In addition, since FY2022 L'OCCITANE en Provence has been using LCAs for its 20 most iconic products in order to analyse the environmental impact of product components, identify priority areas, and monitor progress on the eco-conception score.

* Baseline FY2020 only L'OCCITANE en Provence, progress FY2023 including all brands

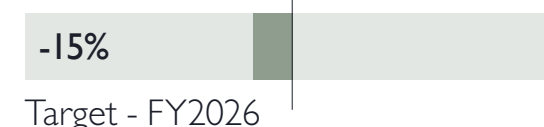
PACKAGING TARGETS GROUP

100% of plastic packaging will be recyclable, reusable or compostable by FY2026



Use of virgin plastic will decrease by 15% by FY2026 vs 2018.

Calculation baseline integrating all and ongoing



20% post-consumer recycled plastic content by FY2026 and 40% post consumer recycled plastic content by 2030



100% of carton packaging certified by the Forest Stewardship Council® (hereafter, the 'FSC®')



In FY2020, after signing a global agreement dedicated to reducing plastic pollution and to promoting a circular economy for plastics, L'OCCITANE en Provence joined the New Plastics Economy Global Commitment launched by the Ellen MacArthur Foundation. In FY2022, the Group became a signatory of the New Plastics Economy Global Commitment, extending the key targets outlined in the Agreement to all brands, and becoming accountable to contribute to the annual Global Commitment Progress report. The Group's commitments are:

- To achieve 100% of recyclable, reusable or compostable packaging;
- To eliminate unnecessary plastic packaging;
- To move from single-use models to reusable models for plastics.

The Group's brands are continuously working to reducing the impact of their packaging by increasingly using external partners to assess the recyclability of their packaging and also identify areas for improvement. For one, packaging teams work transversally with operational teams to reduce the material used from Christmas campaigns. Specifically, eco-conscious choices including only using cardboard in packaging, using local delivery services, and filling boxes with paper instead of plastic are implemented for these campaigns.



In addition L'OCCITANE en Provence is launching refillable product fountains in all regions, having implemented 100 fountains in FY2023.

To offer eco-conscious alternatives to consumers, L'OCCITANE en Provence is installing refill fountains in its boutiques across Europe, the US, Canada and Asia. This enhances the brand's commitment to combining simplicity and innovation by creating products and programmes respectful of people and nature. The 100th fountain was installed in September 2022 in France. Together, use of the fountains eliminates the use of around 10,000 single-use bottles per year.



ECO-DESIGN PACKAGING LAUNCHES PER BRAND



ELEMIS

ELEMIS' Pro-Collagen Rose Marine Cream is a classic reimagined, with **sustainability at its heart**. Moving away from the traditional heavyweight PETG/PP jars, the Pro-Collagen Rose Marine Cream is packaged in a widely and infinitely recyclable glass jar, as part of ELEMIS' ongoing efforts to improve recyclability across its ranges.

Erborian

Erborian's BB Cream no longer comes with an aluminum layer or aluminum shell on its tube, which has reduced the BB cream tube weight by 18%. In addition, the formula has been reformulated to be silicone-free.

PACKAGING

LEVEL OF ENGAGEMENT	COMMITMENT	BASELINE FY2020	PROGRESS FY2023	TARGET FY2026
L'OCCITANE en Provence	100% post-consumer recycled plastic in retail bottles by FY2026	32%	56%	100%
	75% of post-consumer recycled aluminium content in aluminium by FY2026	0%	49%	75%
	100% of aluminium tubes with minimum of 95% of post-consumer recycled aluminium content by FY2023		100% Achieved	
	40% post-consumer recycled materials for plastic packaging by FY2026	15%	29%	40%
Melvita	100% post-consumer recycled plastic bottles by 2025	46%	83%	100%
	40% post-consumer recycled materials in plastic packaging by FY2026	22%	41%	40%

L'OCCITANE en Provence

L'OCCITANE en Provence first introduced eco-refills in 2008. In FY2023, the brand relaunched three eco-refill products, minimising the impact of its packaging:

- Reduce: 75% less material than the initial packaging;
- Recycle: 100% post-consumer recycled plastic bottles and 90% post-consumer recycled content for entire packaging (i.e., cap and label);
- Recyclability: 100% recyclable PET.



L'OCCITANE au Brésil

L'OCCITANE au Brésil's **Brazilian Hair Capim Limao Shampoo and Conditioner** product packaging are composed of a **100% post-consumer recycled PET bottle** and a PP cap which allows for the product to be recycled where the sorting and recycling facilities exist.



Sol de Janeiro

Sol de Janeiro refillable deodorants have relaunched with refills made from 100% PCR plastic. When consumers opt for this refill instead of buying a brand-new deodorant, plastic consumption is reduced by 58%.

4. PRESERVING AND REGENERATING BIODIVERSITY

The Group's beauty and well-being brands take their inspiration from nature. Biodiversity and its benefits are fundamental to human well-being and a healthy planet.

The planet now faces a global biodiversity extinction crisis never before witnessed by humankind. The Group has been taking action for more than 40 years to preserve and restore nature, and strives to make a positive environmental impact. A dedicated team - which has historically worked for the L'OCCITANE en Provence and Melvita brands - takes care of sourcing sustainable ingredients, and have been committed to biodiversity, working on local biodiversity projects for decades.

Today the Group is sharing this knowledge and ambitions with all other brands, and is seeking to align impact measurement methodologies, global targets, and common projects in the upcoming years.

The Group's approach to biodiversity involves several key strategies to address its impact on nature and promote sustainability:

- Applying the Science-based Targets for Nature (hereafter, 'SBTN') Action Framework to assess the relationship and impact of natural raw ingredients and packaging on drivers of nature loss, prioritise actions, and set new targets. In FY2023, L'OCCITANE en Provence and Melvita will participate in the **international SBTN pilot** to define targets using methodologies related to land and water.
- Implementing **nature-based solutions** approach to its work by paying attention to climate, biodiversity, and social benefits, whilst also recognising the interconnectedness of these areas.
- Understanding and reducing the **supply chain's negative impact on biodiversity** by responsibly sourcing raw materials and restoring ecosystems within and beyond the value chain.
- Advancing **systemic transformation** by advocating for sustainable practices, collaborating with stakeholders to create a positive impact on nature, and promoting sustainability on a broader scale.

AMBITION:

To contribute to a nature positive world by developing a programme of actions that impact the entire value chain, transform the Group's business ecosystem, and more.

SCOPE:

Plant-based raw materials of L'OCCITANE en Provence and Melvita brands.

GROUP

RESPONSIBLE SOURCING - RSPO PALM OIL DERIVATIVES



L'OCCITANE EN PROVENCE AND MELVITA

UNDERSTANDING IMPACT

80%

of plant-based raw material purchased covered by LCA and risk evaluation



81%

trace origin of plant components and of all raw materials



L'OCCITANE EN PROVENCE AND MELVITA

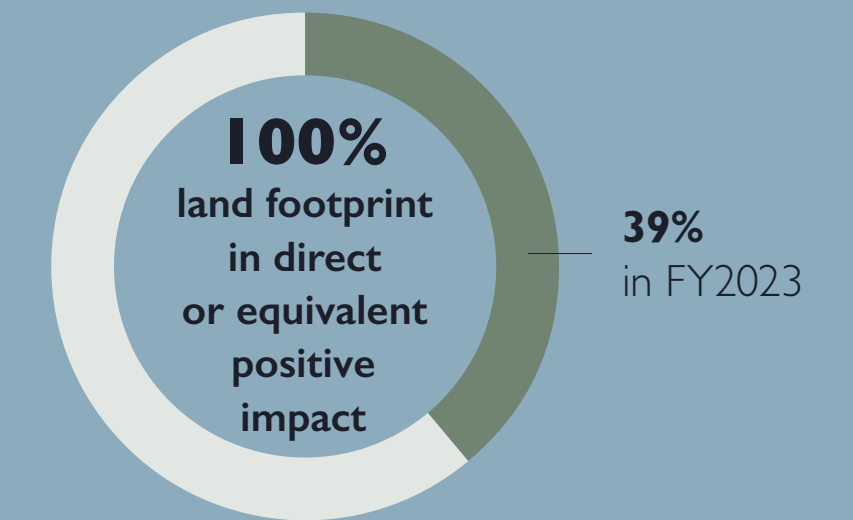
CONTRIBUTE TO A NATURE POSITIVE WORLD

significantly contributing to restoring or protecting nature beyond the value chain

5,443 ha
in FY2023

L'OCCITANE EN PROVENCE AND MELVITA

GENERATING POSITIVE IMPACT BY REGENERATING ECOSYSTEMS INSIDE THE VALUE CHAIN



L'OCCITANE EN PROVENCE AND MELVITA

MINIMISING IMPACT BY IMPROVING SUSTAINABLE SOURCING PRACTICES

64%

of plant-based raw material covered in FY2023



4.1 UNDERSTANDING THE GROUP'S IMPACT ON BIODIVERSITY

L'OCCITANE EN PROVENCE AND MELVITA

In FY2023 the Group conducted an external review of its biodiversity strategy in order to identify strategic gaps, especially as according to the SBTN framework. This review built on the assessment carried out 2017 with the French committee of the International Union for Conservation of Nature (hereafter, the 'IUCN').

The first study aimed to better understand the potential impacts of the entire value chain on biodiversity including perspectives on sourcing, manufacturing, packaging, logistics, and distribution. The assessment revealed that the Group's main challenges related to biodiversity are related to the sourcing of natural raw materials.

In the following sections there is a progress update on the following main impact areas:

- Traceability of raw materials at the plant level;
- Identification of environmental and social risks related to plant-based raw materials and packaging;
- Measuring land footprint;
- Measuring global impact through LCA (for more detail see [section 3](#));
- Measuring water footprint (for more detail see [section 5](#));
- Measuring carbon footprint (for more detail see [section 6](#)).



TRACEABILITY OF RAW MATERIALS AT THE PLANT LEVEL

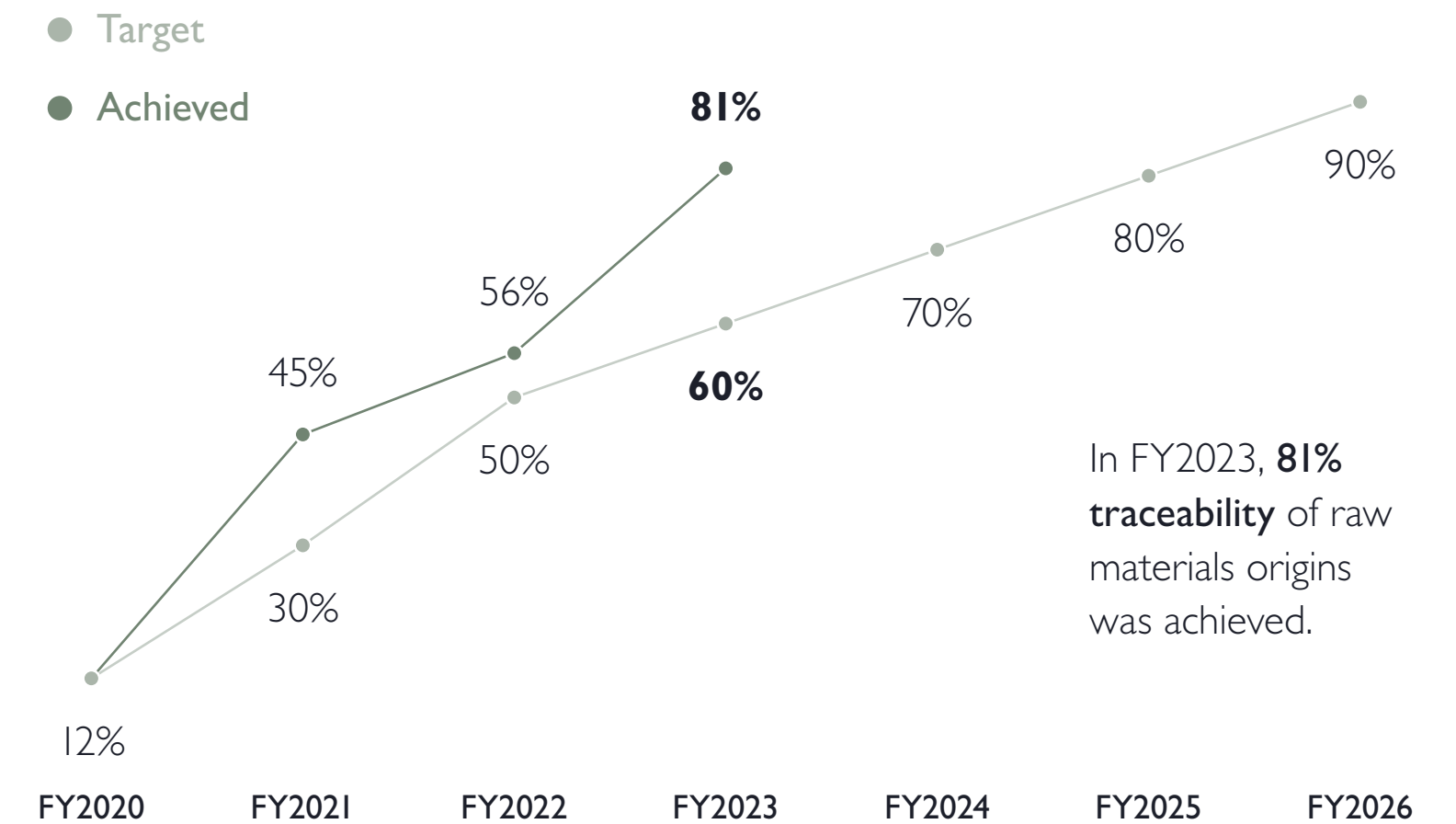
The first step towards analysing the Group's impact on biodiversity is to identify the plants used in each raw material and their geographical origin.

Between FY2020 and FY2026, L'OCCITANE en Provence and Melvita aim to trace the country of origin of the plants that account

for 90% of the raw materials used in their formulas. This ambitious project concerns all plant-based raw materials, including all plant extracts and vegetable oil derivatives.

Thanks to progress in traceability practices, it has been shown that the main surfaces of plant cultivation and picking are located in France and other countries of the European Union, Indonesia, Malaysia, Philippines, and Burkina Faso.

BIODIVERSITY KPI - TRACEABILITY OF PLANTS



Percentage of traced raw materials within the raw materials purchase portfolio of L'OCCITANE en Provence and Melvita



IDENTIFICATION OF ENVIRONMENTAL AND SOCIAL RISKS RELATED TO PLANT-BASED RAW MATERIALS AND PACKAGING

Last year the Group carried out an in-depth analysis to identify the environmental and social risks related to 15 plants cultivated in various countries. The plants chosen compose the majority of raw material volumes used by L'OCCITANE en Provence and Melvita. The Group entrusted a specialised company to carry out this assessment.

In FY2023, the sustainable sourcing team started to monitor the actions implemented to manage these risks and improve sustainability for prioritised supply chains. These prioritised supply chains encompass the seven main plants which, in turn, cover over 80% of the plant-based raw material volumes: palm tree, coconut tree, shea, grapeseed, rapeseed, beetroot, and sunflower.

This year, L'OCCITANE en Provence and Melvita have also conducted a risk analysis and impact assessment of packaging according to SBTN approach through a specialised third party.



Target: 100% of land footprint by 2030 directly or by equivalence

In FY2023, almost

40%

of land footprint of L'OCCITANE en Provence will incorporate a positive approach to biodiversity

ESTIMATED LAND FOOTPRINT PER CROP FOR L'OCCITANE EN PROVENCE AND MELVITA (HA)



MEASURING LAND FOOTPRINT

The internal tool used to register and monitor traceability has been designed to calculate land footprint. This means the surfaces used to cultivate the plants used to produce raw materials, both in total and per predetermined geographical zones.

For each plant-based raw material, the ingredients and the plants used to produce those ingredients have been identified. The land footprint is calculated based on a formula accounting for agricultural yields and the ratios of plants used to produce each ingredient. The information used originates from LCA or FAO databases, or directly from the producer.

The **total land footprint** related to raw materials used for L'OCCITANE en Provence and Melvita is estimated to be **6,103 ha**. Their new commitment is to implement a positive biodiversity impact approach:

Next year, FY2024, the Group intends to evaluate the possibility of incorporating packaging data into its tool to achieve a unified land footprint assessment for various raw materials. Furthermore, more specific land targets aligned with the SBTN methodology will be defined. These efforts reflect the Group's dedication to sustainable land management and resource utilisation.

4.2 MINIMISING IMPACT BY IMPROVING SUSTAINABLE SOURCING PRACTICES

L'OCCITANE EN PROVENCE AND MELVITA

In FY2023, a transversal task force dedicated to improving the sustainability of the global raw material portfolio was launched. The team uses risk analyses and LCAs explained in this report's previous sections to determine the raw materials to alternatively prioritise, remove, or improve, by implementing specific projects with different suppliers and producers.

Having begun their work with iconic ingredients, the scope of the ingredient sourcing team has expanded to cover all plant-based ingredients.



ICONIC INGREDIENTS: SUPPORTING THE LOCAL PRODUCERS IN THEIR AGROECOLOGY TRANSITION AND FAIR FOR LIFE CERTIFICATION

Iconic ingredients

Key product ingredients which support the benefits claims with which there is a historical engagement with the direct producers. These ingredients represent the highest level of sustainable commitments following a regenerative and Fairtrade certification framework. They represent 7% of the plant-based raw materials volumes.

Commitment: By FY2026, L'OCCITANE en Provence commits to have all iconic ingredients in agroforestry/agroecology Fairtrade certified. These include shea, lavender, immortelle, verbena, rose, almond, and juniperus.

% OF ICONIC INGREDIENTS (IN VOLUME) WITH ORGANIC/REGENERATIVE PRACTICES AND FAIRTRADE CERTIFICATION



Target - FY2026

Shea butter from Burkina Faso, one of the iconic ingredients, has been Fairtrade certified since 2009 and, over 1,000 ha of shea butter are produced by way of sustainable agroforestry systems.

As of FY2023, the verbena and rose ingredients have obtained Fairtrade certification, and, all partner producers of juniperus and lavender are also on the way to becoming Fairtrade certified within the next year. The almond and immortelle ingredients are on track to become Fairtrade certification by FY2026.

Fairtrade certification provides guarantees as well as obligations for farmers:

- A fair price must be established that takes into account the cost of crop production and guarantees decent wages for producers;
- Pluri-annual commercial relationships (at least three years) must be established;
- Producers must be organised in collective and democratic structures;
- Part of the fair price paid is disbursed to a development fund dedicated to financing collective projects.

French Fair-Trade Agroecology Collective

Since 2020, the Sustainable Sourcing Department has contributed to the development of an agroecology programme in the South of France and on the island of Corsica, working with 15 local farming partners who produce key ingredients such as lavender, almond, immortelle, and rose. Ultimately, this partnership was shaped into an official independent organisation: the **Fair-Trade Agroecology Collective**.

L'OCCITANE en Provence supports this organisation by providing:

- Financial investment: Since 2020 L'OCCITANE en Provence has committed to contribute to support research into agroecology until 2025.
- Technical support: To directly provide technical assistance to farmers to implement new techniques adapted to the limitations and needs of their fields, such as soil covering, and agroforestry practices.

64%

of plant-based raw materials encompassed by a biodiversity management program

Target: 80% by 2030

BIODIVERSITY IMPACT MANAGEMENT AND IMPROVEMENT

Botanical ingredients

Those ingredients which originate entirely from plants and are fully traceable. They represent 12% of L'OCCITANE en Provence and Melvita ingredients.

FY2023: Increase the percentage of ingredients certified as organic or produced using a regenerative agriculture approach.

Highly transformed commodities

Raw materials such as derivatives from palm oil and coconut oil, with complex supply chains and traceability challenges. They represent 78% of raw material volumes.

Efforts have focussed on improving traceability and obtaining third-party certification coverage throughout the value chain.

In parallel, the Group attempts to mitigate potential impacts in sourcing countries and engages with local regenerative agriculture projects or restoration projects. The extent of engagement is based on the equivalence of the total land footprint.

Commitment: 100% RSPO for palm oil derivatives by FY2026 for all brands.

For more information about RSPO certification, click [here](#)

PALM OIL DERIVATIVES WITH RSPO CERTIFICATION (IN VOLUME)

GROUP*



L'OCCITANE EN PROVENCE AND MELVITA



ELEMIS



L'OCCITANE AU BRÉSIL



* Data based on four brands (L'OCCITANE en Provence, Melvita, L'OCCITANE au Brésil, and ELEMIS).

The Group is working toward more sustainably sourcing two main commodities:

1. Responsible sourcing of palm oil

Since 2011, the Group has implemented a specific action plan for the sourcing of its palm oil derivatives. The intensive cultivation of palm oil trees can have devastating consequences on the environment and biodiversity. Although the Group do not purchase palm oil directly from producers, its formulas may contain certain derivatives of palm and palm kernel oil. The Group is also aware of social risks present in complex global supply chains, particularly when they comprise of small family plantations, rural areas, or areas with limited resources.



Main action implemented:

- Member of the Roundtable for Sustainable Palm Oil (RSPO) since 2011, a non-profit organisation that brings together all stakeholders across the palm oil industry to develop and implement global standards for palm oil certified as sustainable. The Group has the ambition of achieving 100% Roundtable on Sustainable Palm Oil (hereafter, 'RSPO') certified raw materials by FY2026. In FY2023, as based on the purchases of four brands, 97.6% of the total palm oil purchased was RSPO certified. The remaining percentage of non-certified raw materials was due to supply shortages of certified raw materials or to the lack of RSPO certification during the reporting period.

In FY2023 the Group supported a field project located in the palm producing area of Sumatra, in collaboration with Livelihoods, PRCF, and the local communities in the area. By developing a forest conservation model, this initiative will ensure the long-term integrity of at least **4,000 ha of standing intact forest in the village of Pematang.**

- Improving traceability through the Action for Sustainable Derivatives (ASD): the Group is a member of the Action For Sustainable Derivatives Coalition (hereafter, 'ASD'), a collaborative initiative that brings together companies in the cosmetics, home and personal care, and oleochemical industries to collectively tackle supply chain issues around palm oil. The ASD facilitates the sharing of information, data, constraints, and solutions to achieve a wholesale transformation of the complex palm derivatives sector.

2. Responsible sourcing of coconut oil

In FY2022, the Group joined forces with other members of the ASD to work on coconut supply chain transparency. The first outcome has been a global supply chain assessment that has enabled the Group to trace 70% of coconut extracts used in L'OCCITANE en Provence raw materials back to the production country.

The next focus will be to develop a strategy dedicated to reducing risks and supporting the transformation of production landscapes.



4.3 RESTORING AND REGENERATING ECOSYSTEMS BEYOND THE VALUE CHAIN

The Group is financing conservation and restoration programs around the world, in particular in zones where biodiversity is most endangered. The Group's main financing mechanisms are carbon funds and the philanthropic activities of brands.

NATURE-BASED SOLUTIONS FUNDS

Overall, 4,000 ha have been protected or restored through carbon fund investments

As part of the Group's Net Zero carbon strategy, the Group has joined the third Livelihoods Carbon Fund (hereafter, 'LCF3') (more information on LCF3). LCF3 invests in large-scale projects to restore natural ecosystems, promote sustainable farming practices, and facilitate access to sustainable rural energy.

With a first investment of €150 million, to which the Group contributed €5M), LCF3 aims to improve the lives of 2 million people while delivering up to 30 million carbon offsets over the next 20 years.

The LCF3 supports a rural energy project in Nepal, the main objective of which is to facilitate sustainable market-based access to Tier-3 clean cooking solutions to 75,000 households in the two rural provinces of Lumbini and Sudurpaschim across a period of 10 years.

Mirova Climate Fund for Nature

In FY2023, the Group joined the Mirova Climate Fund for Nature as a founding member. The Fund will finance projects to protect and restore nature, whilst maintaining a particular focus on women's empowerment. Already, €140 million (including a €40M by the Group) of a €300 million target have been committed, and the Fund will be open to new partner companies to support the upscaling of its positive impacts on the ground.

The Group's Net Zero carbon strategy aims to contribute to finance climate action by way of projects that positively impact local communities and biodiversity. The focus areas will relate to:

- The impact of raw material production or product distribution throughout the value chain;
- Global biodiversity hotspots and/or ecosystem degradation emergencies;
- Communities most vulnerable to climate change.

PHILANTHROPIC SUPPORT TO BIODIVERSITY PROJECTS AROUND THE WORLD

Overall 1,443 ha have been protected and/or restored as a result of the financial investments by L'OCCITANE en Provence and Melvita.

See more in '[Section 9. Giving back the Group's philanthropy](#)'.



4.4 GENERATING SYSTEMIC TRANSFORMATIONS BY DRIVING CHANGE IN THE BUSINESS ECOSYSTEM AND BEYOND

In order to contribute to a nature positive future there is the need to drive change in the business ecosystem and beyond. Collective action can bring about transformation at a systemic level, and is the reason why the Group engages with multiple stakeholders including employees, consumers, suppliers, business coalitions, and public authorities.

In FY2023 the Group actively advocated for a nature positive future through engagements with different platforms, including:

- Contributing to the #makeitmandatory campaign of Business for Nature at COP15 held in December 2022 in Montreal, in support of an ambitious Global Biodiversity Framework;
- Joining the Commit For Our Planet initiative by Cosmetics Europe to encourage all industry actors to reduce greenhouse gas emissions, improve packaging solutions, and act for nature;
- Supporting the work of One Planet Business for Biodiversity to mainstream regenerative agriculture;
- Supporting the Action for Sustainable Derivatives' to reinforce sustainable practices and criteria across the palm oil industry.



Over
5,443
ha

engaged in conservation, regenerative agriculture, or restoration programmes through financial investment

5. WATER FOOTPRINT AND CIRCULARITY

Water is a vital resource for the Group, playing a crucial role as an ingredient in product formulas and as a necessary component of the manufacturing process.

Moreover, water is directly linked to two of the five main factors contributing to the erosion of biodiversity, namely, pollution and the exploitation of natural resources. In FY2023 the Group conducted a global water footprint assessment focusing on quantifying the water used throughout its value chain.

5.1 ENHANCED MEASUREMENT AND IMPACT LOCALISATION

Water consumption data used to understand the Group's global water footprint:



Secondary data from LCA



Primary data from sites (m³ per site) ratio per units or tons produced for subcontractors



Offices 100 litres per day per person

Retail shop Proxy per m² \$



Proxy per user



Proxy based on water volumes needed to rinse products



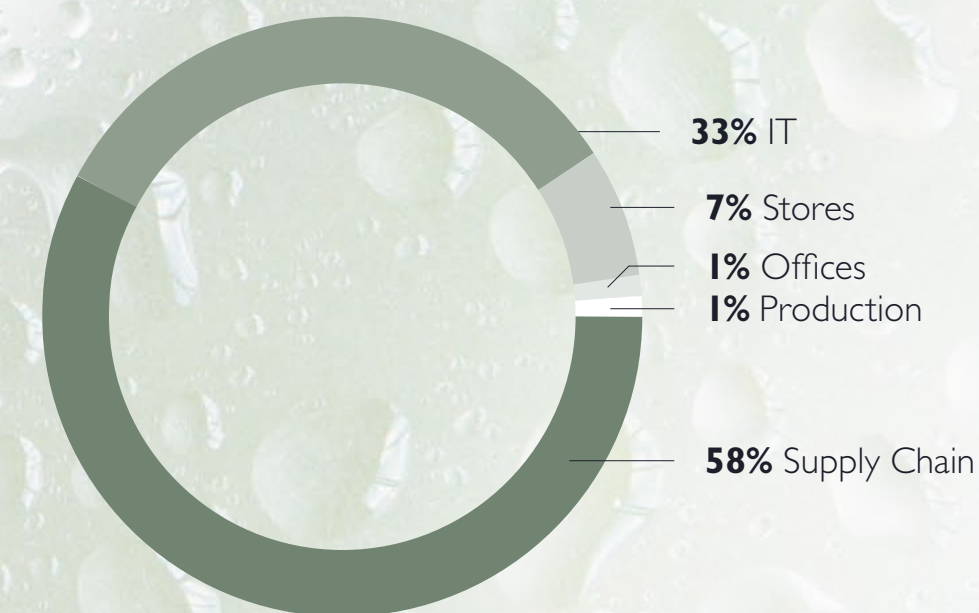
Water consumption data (m³)



Water stress factor

Key findings reveal that 95% of the Group's water quantity impact is associated with the 'use phase', primarily due to the composition of the products, which includes rinse-off products (e.g., shower gels, soaps, shampoos). While the SBTN currently exclude the 'use phase' of products when defining water-use reduction targets, L'OCCITANE en Provence has proactively chosen to develop a dedicated roadmap to address this issue. If the 'use phase' is excluded, the water impact analysis highlights the following main categories for the Group's water use:

WATER FOOTPRINT WITHOUT CONSIDERING THE 'USE PHASE'



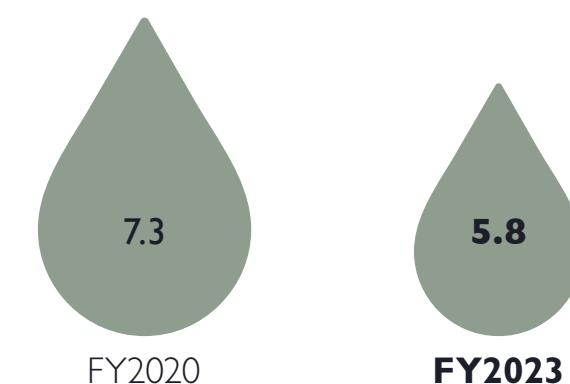
5.2 IMPACT REDUCTION

The Group strives to minimise its impact on water across all stages of its operations and supply chain. To achieve this, its main factory in France will serve as a pilot site, where it will seek to align its water targets with the SBTN methodology. Already, this factory has engaged in a continuous improvement process since 2014, as part of its ISO14001 certification.

WATER REDUCTION
PRODUCTION SITES
FY2020 – FY2023

-25%

water consumption
intensity (L/ton produced)



The L'OCCITANE Group will participate in the first global SBTN target initiative related to water

Over the past few years, the L'OCCITANE Group's production sites have implemented new water-use related practices such as the reorganisation of formula sequences to optimise the cleaning of its reactors, or optimise its washing formulas. This year, the sites will implement a washing water recovery program to reuse water used in the cleaning process.

Beyond focussing on continuous improvements, the company now invests in breakthrough improvements. It aims to transform its Lagorce production site, and make it the first 'circular water factory' of the Group by 2025, integrating practices including the reuse of water of industrial processes and cleaning processes. It is expected that this reusing of water can reduce water consumption by 50% at this site. A feasibility study for implementing an equivalent system at the second manufacturing site in France will be conducted.

Over the past years, the Group's commitment to water stewardship and efficient production has yielded significant reductions in water consumption at its manufacturing sites in France. Since FY2020, the company has reduced the intensity of its water usage on average by 5% of year on year.

5.3 TRANSFORMING CONSUMER PRACTICES

To foster sustainable water usage, the Group has joined 50L Home, a global action-oriented platform addressing water security and climate change challenges. The platform's ambition is to encourage water and energy efficiency in households and raise awareness of activities that lead to better lifestyle choices regarding water consumption.

Group L'OCCITANE has joined the initiative

More information: [50L Home](#)

In addition, the Group is also part of a working group led by the French Federation for Beauty Companies (hereafter, 'FEBEA'). The objective of the working group is to develop a standard methodology to calculate water consumption and intensity and help companies in their comparisons to one another.



6. CONTRIBUTING TO MITIGATE THE CLIMATE CRISIS

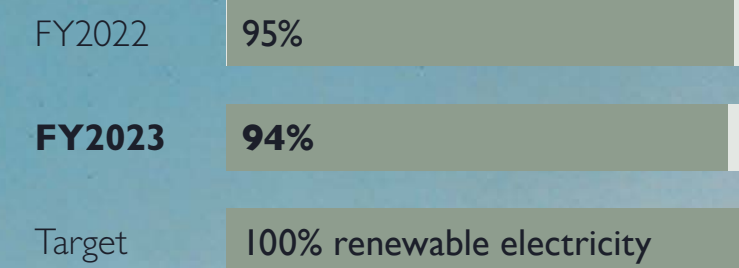
L'OCCITANE GROUP CARBON SBTI PROGRESS

GROUP, ALL BRANDS

GROUP KEY CLIMATE TARGETS FY2026

SCOPE 2

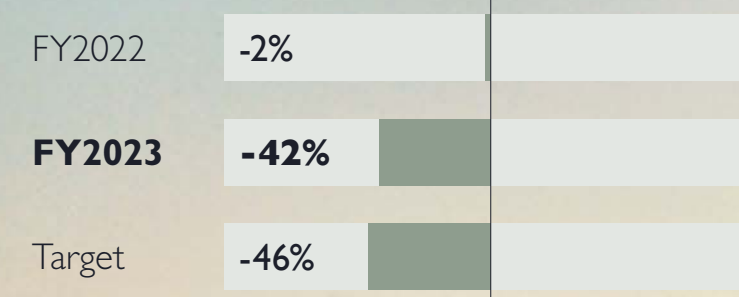
Renewable electricity at all owned sites:
Progress vs FY2020



GROUP KEY CLIMATE TARGETS FY2031

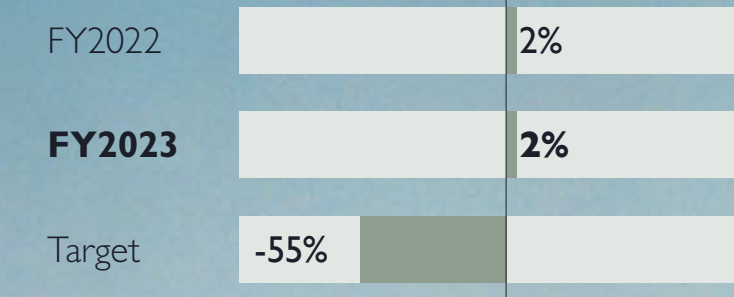
SCOPE 1

Reduce absolute emissions
Progress vs FY2020



SCOPE 3

Reduce per unit of value-added
Progress vs FY2020



CARBON SEQUESTRATION

Progress vs FY2020

FY2022	First project investments in GHG mitigation projects outside the value chain
FY2023	€45 million invested that should deliver around 4.69 million tonnes of CO₂e removals and avoidance
TARGET	100% of the Group's emissions sequestered

GROUP KEY CLIMATE TARGETS FY2050

To be a **CARBON NET ZERO COMPANY** by FY2050 following SBTi net zero standard requirement

SCOPE 1 AND 2

-90%

absolute emissions

SCOPE 3

-97%

per unit of value-added

For more information, please refer to the [Climate strategy Group](#)

6.1 THE GROUP'S CARBON FOOTPRINT AND CARBON NET ZERO ROADMAP

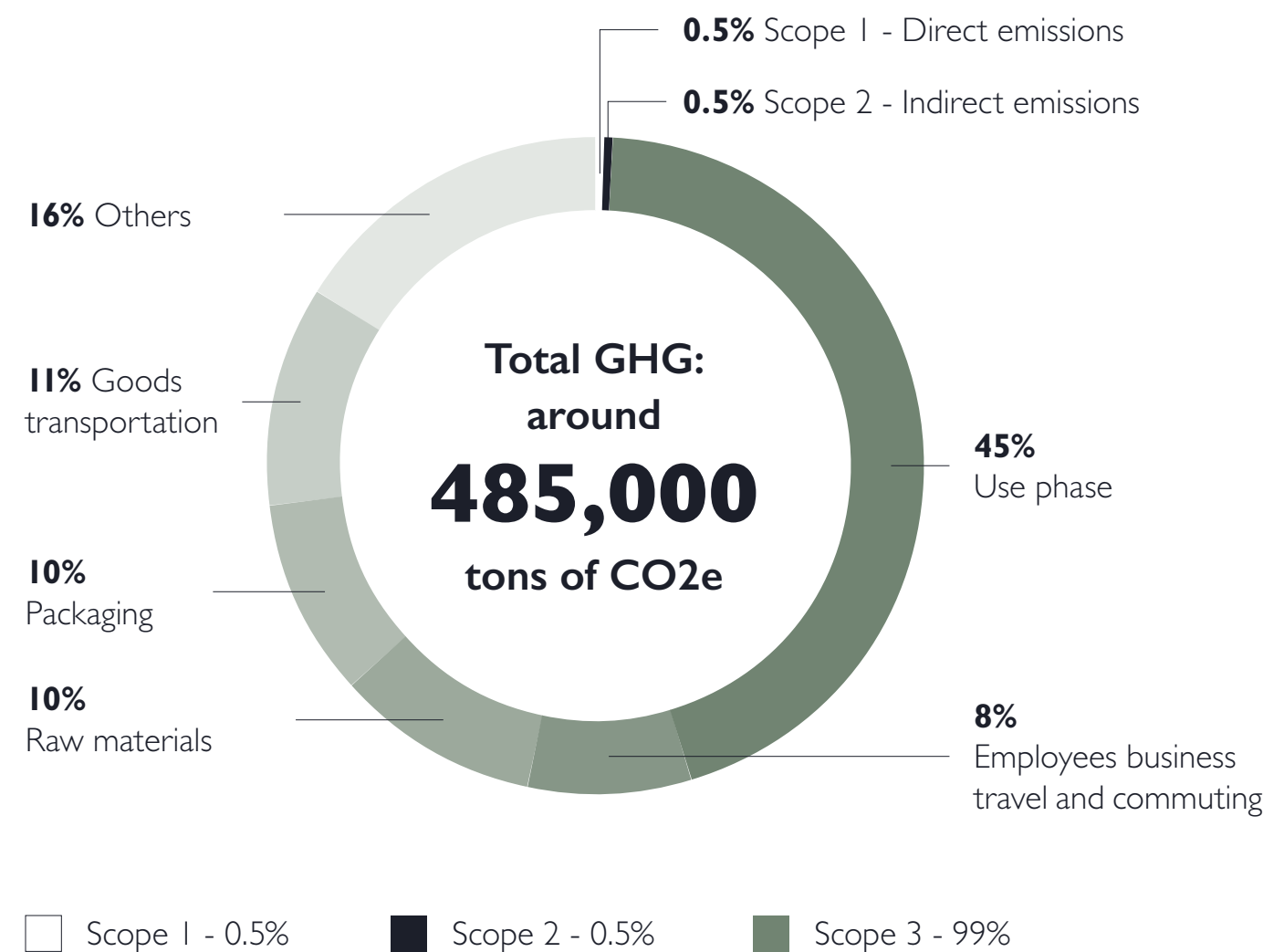
The Group is committed to reaching net-zero greenhouse gas (GHG) emissions across its value chain by FY2050, as compared to FY2020. The Group's near and long-term emission reduction targets are in line with latest climate science guidance to limit global temperature rise to 1.5°C. To be as ambitious and thorough as possible, the Group's net-zero targets have been approved by the Science-Based Targets initiative (SBTi).

The first full carbon footprint analysis of the Group's main manufacturing site was carried out in 2008, and since FY2020 covers all operations and entities of the Group and has been updated annually.

To reach its net-zero targets, the Group climate strategy is built on three pillars:

- Reducing direct responsibility emissions;
- Reducing shared responsibility emissions;
- Financing climate action through projects that regenerate and preserve nature.

FY2023 CARBON FOOTPRINT OVERVIEW
Total GHG emissions (tons of CO₂e)



6.2 DIRECT RESPONSIBILITY: REDUCING SCOPE 1 AND 2 EMISSIONS

Weight: In FY2020 (baseline), Scope 1 and 2 emissions accounted for 5% of the Group's GHG footprint.

Main sources of Scope 1 and 2 emissions: Energy consumption (i.e., gas and electricity) and fuel in owned vehicles.

SBTi Targets:

Scope 1: -46% absolute reduction by 2030

Scope 2: 100% renewable electricity by 2025

SCOPE 1 + 2: -90% absolute reduction by 2050

TRANSITIONING TO RENEWABLE ENERGY

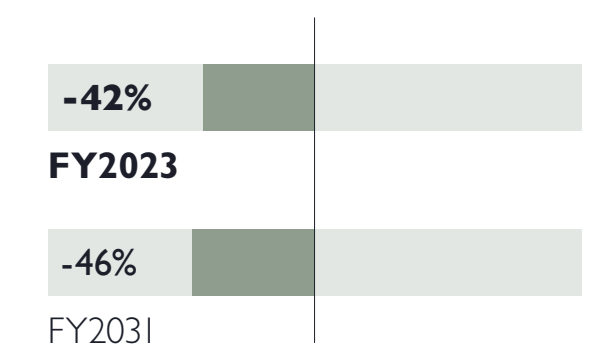
Scope 1:
Finding alternatives to fossil fuels

The ambition is to progressively substitute fossil fuels with other sources of energy. Today 90% of the gas used in the Group's factories is biogas. For the Group's own vehicles the target is to progressively switch to electric or non-fossil fuel powered vehicles.

Progress FY2023: **-42% reduction of Scope 1 GHG emissions** as compared to the FY2020 baseline **by switching gradually to 100% biogas in manufacturing sites.**

SCOPE 1 PROGRESS FY2023

Reduction of Scope 1 GHG emissions as compared to the FY2020 baseline by switching gradually to 100% biogas in manufacturing sites.

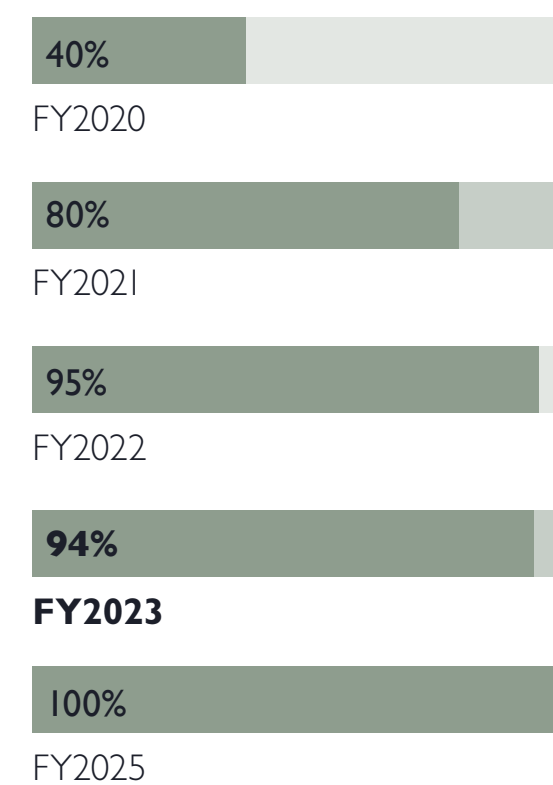


Scope 2: Transition to 100% renewable electricity

Since 2016, the Group have been a member of the RE100 initiative, an international coalition promoting the use and development of renewable electricity. By FY2026 the Group's commitment is to use 100% renewable electricity at all sites, including factories, warehouses, stores, and offices. Since FY2020 the Group has accelerated this transition and made significant progress in transitioning to renewable energy sources. More than 90% of the Group's electricity consumption derives from renewable electricity. The decrease in use of renewable sources from FY2022 to FY2023 is due to the modification of Scope criteria.

The Group's ambition is to increase its self-generation of renewable electricity and to finance its renewable electricity sourcing locally. In FY2023 its São Paulo and Lagorce factories installed solar panels which generated 50% and 30% of their total electricity consumption respectively.

THE GROUP'S ELECTRICITY CONSUMPTION FROM RENEWABLE SOURCES*



* As per the RE100 international standards, energy KPIs are reported by calendar year rather than fiscal (FY).



Improving energy efficiency in the Group's operations

Reducing energy consumption by improving energy efficiency is key in the Group's journey to reducing Scope 1 emissions.

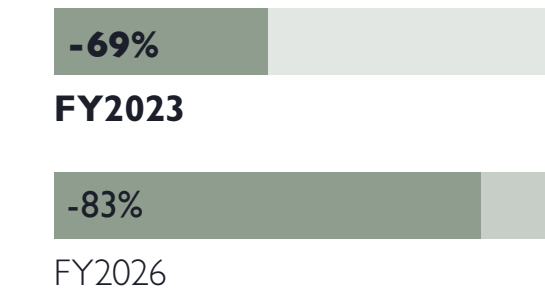
The Group's two factories in France have been certified by the ISO 14001 environmental management systems standard and in FY2024 they will implement the ISO 50001 requirements which focus on energy management. **This year, ambitious efficiency plans have been implemented, allowing for an 11% reduction of energy consumption (in kWh/units produced) as compared to FY2020.**

The factories are working to achieve the Group's near-term reduction targets by FY2026, ahead of the Group commitment of FY2031. For the remaining emissions they will invest in climate action projects to preserve and restore natural ecosystems.

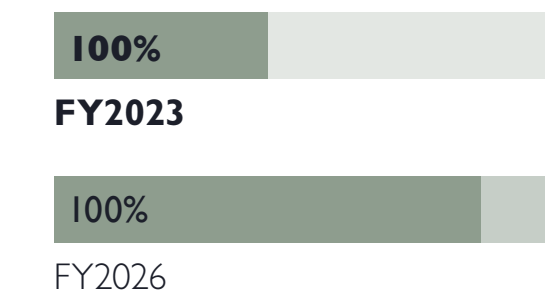
The retail network has implemented an Environmental Management System (EMS) and defined targets to reduce energy consumption. The main actions focus on making improvements to energy efficiency, raising awareness across different teams, and installing LED lighting, with the aim to implement actions across 100% of the owned-stores by FY2026.

FACTORIES' SCOPE 1 AND SCOPE 2 CARBON REDUCTION ROADMAP*

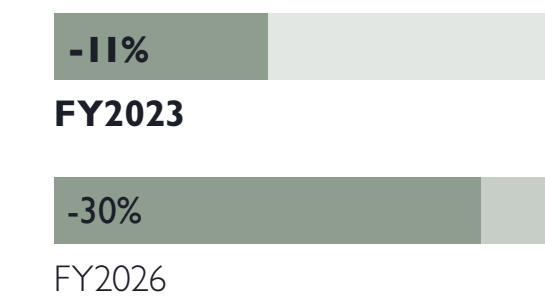
Scope 1 & 2 Emissions reduction



Scope 2 % of renewable electricity in factories



Energy consumption intensity (Kwh/unit produced)



* vs. FY2020 baseline year





6.3 SHARED RESPONSIBILITY: CUTTING EMISSIONS INSIDE OF THE VALUE CHAIN

In FY2023, Scope 3 emissions accounted for 99% of the Group's GHG emissions. Addressing ambitious targets in Scope 3 is therefore of particular strategic importance for achieving the Group's net-zero emissions targets by 2050.

The Group's brands focus their activities on two axes transversally important to the entire Group:

- Axis 1: Developing an eco-design approach for all products (e.g., packaging and formula) which play an important role in reducing the GHG emissions.
- Axis 2: Implementing the green supply chain strategy to reduce the environmental impact of logistics flows and warehousing.

The Group's Scope 3 carbon intensity increased by 2% from the FY2020 baseline to FY2023. The main reason for this development is raw material usage, despite there otherwise having been a reduction in 'use phase', packaging and upstream transportation emissions.

Weight: Accounting for 95% of the Group GHG footprint (against a FY2020 baseline).

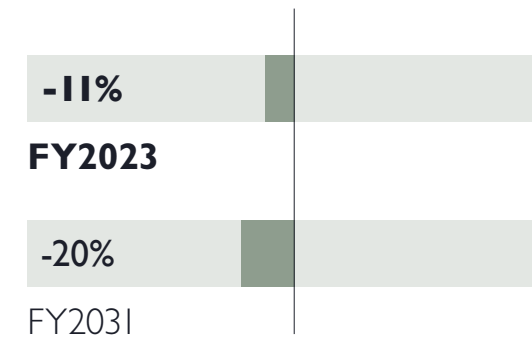
Main sources of Scope 3 emissions: Use of sold products, raw materials, packaging, and logistics.

SBTi Targets:
 Scope 3: -55% economic intensity by FY2031
 Scope 3: -97% economic intensity by FY2050

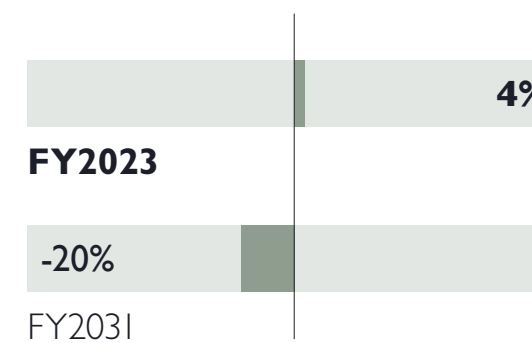
CARBON INTENSITY EVOLUTION PRODUCT FOCUS*



Packaging



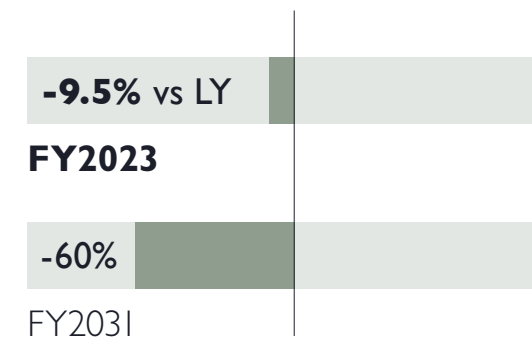
Raw materials formulas



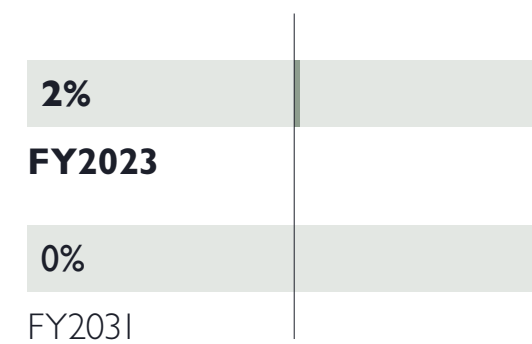
FREIGHT TARGETS*



Intensity emissions



Goods transported by air



*vs. FY2020 baseline year

REDUCING EMISSIONS OF THE GROUP'S PRODUCTS

To minimise the environmental impact of its products the Group is implementing an eco-design approach that seeks to reduce the consumption of resources and give preference to more sustainable materials with a lower carbon footprint. This commitment extends throughout the entire life cycle of the products, including their 'use phase' (see more in 'section 3 - Product, innovation and eco-design').

REDUCING EMISSIONS IN LOGISTICS AND OPERATIONS

Logistics teams worldwide are actively engaged in efforts to reduce emissions across various areas of operations, involving departments across the Group in their work, and advancing the Group's climate roadmap through different dimensions of the business.

The Group's Green Supply Chain Policy aims to reduce the carbon footprint of logistics activities as well as that of suppliers. Cooperation with suppliers is key to successfully implementing a green supply chain strategy. The Policy has been deployed on a global scale for upstream, internal, and downstream logistics flows. All the central and regional supply chain teams have cooperated in designing their new three-year green supply chain roadmaps.

Furthermore, the Group are actively working towards achieving zero use of airfreight. Whilst airfreight represented only 2% of goods transported in FY2023, it contributed to 60% of downstream logistics GHG emissions. To address this, the Group's ambition is to eliminate airfreight completely by FY2031, with a key milestone of the plan being to transition to use of zero structural airfreight by FY2026 (avoidable airfreight is not linked to consumer demand).

Logistics optimisation plays a crucial role in reducing GHG emissions in operations. One approach is to strategically locate the Group's warehouses to minimise delivery distances and to maximise the loading capacity of vehicles and containers. In the Asia-Pacific region the Group's main warehouse has achieved a fill rate of 90% for containers, which significantly contributes to reducing downstream transport emissions.

Furthermore, **transitioning to non-fossil fuel vehicles** is another effective strategy to reduce logistics-related emissions. By incorporating hybrid, electric, and sustainable fuel vehicles for last-mile deliveries, it's possible to significantly decrease the Group's carbon footprint. In China, electric vehicles have already been implemented for deliveries to 122 stores, while in Hong Kong, the switch to electric vehicles has led to a 17% reduction in freight-out emissions.



The **retail network** has incorporated an eco-design approach, developing environmentally conscious guidelines for pop-up stores and the renovation of permanent stores.

Engaging suppliers in climate action is another important initiative by the Group. The Group evaluates its suppliers based on CSR criteria, including their carbon performance, using the EcoVadis Carbon Module. Through the RBI, webinar-based support is provided to help suppliers progress.

The Group is also prioritising addressing the environmental impact of **information technology (IT) operations**. In FY2022 the department created a Green IT taskforce. The Group's main actions in FY2023 have been to produce an in-depth carbon impact study and to launch a successful pilot to extend the lifespan of IT equipment. The pilot covered three central sites in France and Switzerland, and resulted in a significant reduction of 109 tonnes of CO₂ equivalent emissions by extending the lifespan of 500 computers.

A fixed **Internal price of carbon (IPC)** of €140 has been implemented as a new decision-making tool which aims to internalise the economic cost of GHG emissions of the Group and guide business, procurement, and investment decisions. In FY2023 the pilot phase was launched at the Group's main manufacturing site in France.

BE PART OF THE SOLUTION THROUGH COOPERATION

Business is part of the solution to reducing environmental impacts, and cooperation is key to engender positive changes. That's why the Group engages in coalitions or collective initiatives to accelerate the green energy transition. Florian Croce, the Manufacturing and Operations General Manager is personally engaged in the 'Convention des Entreprises pour le Climat - Provence Corse' (hereafter, the 'CEC'). The CEC is a recognised association which aims to advance awareness and develop transformation paths for economic decision-makers, whilst also making the shift away from an extractive economy and towards a regenerative economy by 2030 an attractive prospect.



'Working in a company which cares about its impact on the environment and future generations is a real source of pride. We can no longer wait to win the battles related to climate issues. Within Laboratoires M&L we have been acting for many years to limit our impacts through improvement actions. I am now convinced more substantial projects have to be carried out in cooperation with all parties involved in order to have a positive and rapid impact on our ecosystems.'

Florian Croce,
Manufacturing and Operations
General Manager.



6.4 ACCELERATING GHG REMOVAL AND PROMOTING REGENERATION TO RESTORE NATURE AND ABSORB RESIDUAL EMISSIONS

Target: Contribute to protecting ecosystems and creating carbon sinks with investments equivalent to 100% of the Group's GHG emissions.

To aid the transition to net-zero, the Group is financing climate action equivalent to 100% of its Scope 1, 2 and 3 residual emissions by 2030. Since FY2021 the Group has been investing in projects to conserve and restore ecosystems that contribute to carbon sequestration. As of FY2023, €45 million has been committed via the LFC3 and the Climate Fund for Nature to deliver 4,650,000 tonnes of CO₂ equivalent investments by 2045.

The Group's net-zero carbon strategy aims to contribute to financing climate action projects that positively impact local communities and biodiversity. The strategy relies on established

international standards (Verra, Gold Standard, and Plan Vivo) and local standards when recognised by local governments (e.g., Label Bas Carbone in France).

The projects supported should address and benefit one or more of the topics listed below:

- Environmental degradation (e.g., REDD+, cookstoves);
- Ecosystem regeneration (e.g., afforestation/reforestation, restoration of mangroves);
- Agricultural transition (e.g., regenerative agriculture, agroforestry).

More details in section [4.3. Restoring and regenerating ecosystems beyond the value chain](#)

7. REDUCING WASTE GENERATION AND IMPLEMENTING RECYCLING PROGRAMMES

When analysing the waste generated by operations the main impact is linked to the end-of-life disposal of products. Another important focus is how to address waste within the rest of the value chain, especially in the Group's factories.

To address this waste stream, the eco-design approach aims to reduce the weight of packaging, develop reusable alternatives, and make use of more recycled content (more details in section 3. Products, innovation and eco-design).

In parallel, the Group is developing solutions to encourage and make it easier for consumers to recycle their used packaging.





7.1 REDUCING AND RECOVERING WASTE

GENERATING LESS WASTE AND RECOVERING RESIDUAL WASTE

An environmental management system has been implemented in the Group's factories in France (ISO 14001) and in the own stores network in order to manage waste.

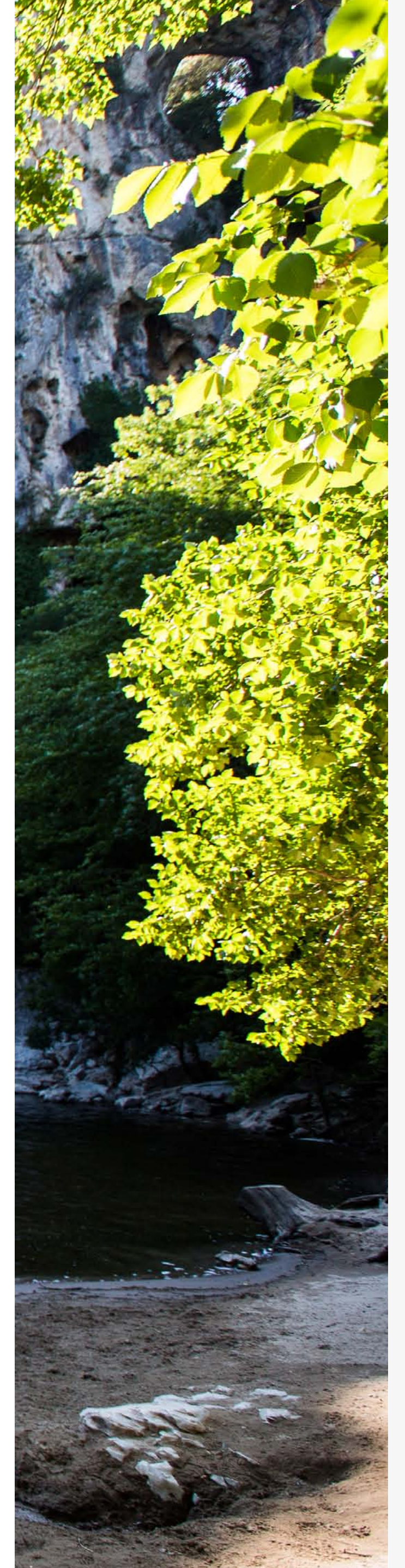
This approach is based on multiple Group-wide projects that seek to reduce waste related to transport and packaging in factories and distribution centres, advance the use of eco-design practices, including lightweight packaging, and optimising, reusing, and standardising materials.

In the Group's production sites, the operational teams have been working to reduce waste generation by way of continuous monitoring initiatives, while at the same time ensuring the best possible recovery of waste which cannot be avoided at source. Since FY2019, zero waste has been sent to landfill from the Group's factories in France, ensuring the valorisation of 100% of waste generated in manufacturing through the reuse, recycling or repurposing of waste to produce energy. When data accounts for the Group's manufacturing site in Brazil this figure falls to 99%.

WASTE GENERATED IN THE GROUP'S FRENCH FACTORIES THAT IS RECYCLED OR INCINERATED

100%*

** 99% when including Brazil manufacturing site*





7.2 ENGAGING WITH CONSUMERS TO TACKLE PLASTIC POLLUTION

CONSUMERS' ENGAGEMENT WITH POST-CONSUMED RECYCLING PROGRAMMES IN FY2023

2,867

Number of post-consumer product collection points

2.9

million

Units collected

It is also important to engage with consumers about recycling and render it easy for consumers to recycle.

The Group is committed to developing recycling programmes across all brands, and to adapting all distribution networks and consumer models of consumption to ensure that post-consumer products are recycled. The Group is doing so by offering collection points for post-consumer packaging. Brands can propose different ways to collect post-consumer product, through initiatives ranging from in-store recycling programmes, online programmes, individual collection points, postal systems, and more.

In FY2023, the Group offered **2,867** post-consumer product **collection points**, including in-store recycling programmes. Overall, **2.9 million post-consumer units were collected in FY2023**, a figure double to FY2022, and owing to the engagement of the retail network.

As of today, 72% of own stores offer recycling programmes, with the difference as compared to FY2022 owing to the closing of some stores. Additionally, to help reduce the amount of waste worldwide, at least **one of three** in-store recycling programmes also accept other packaging of brands other than their own.

In China, 100% of L'OCCITANE en Provence own stores offer recycling programmes, and the programme is being extended to ELEMIS stores, and the travel retail network.

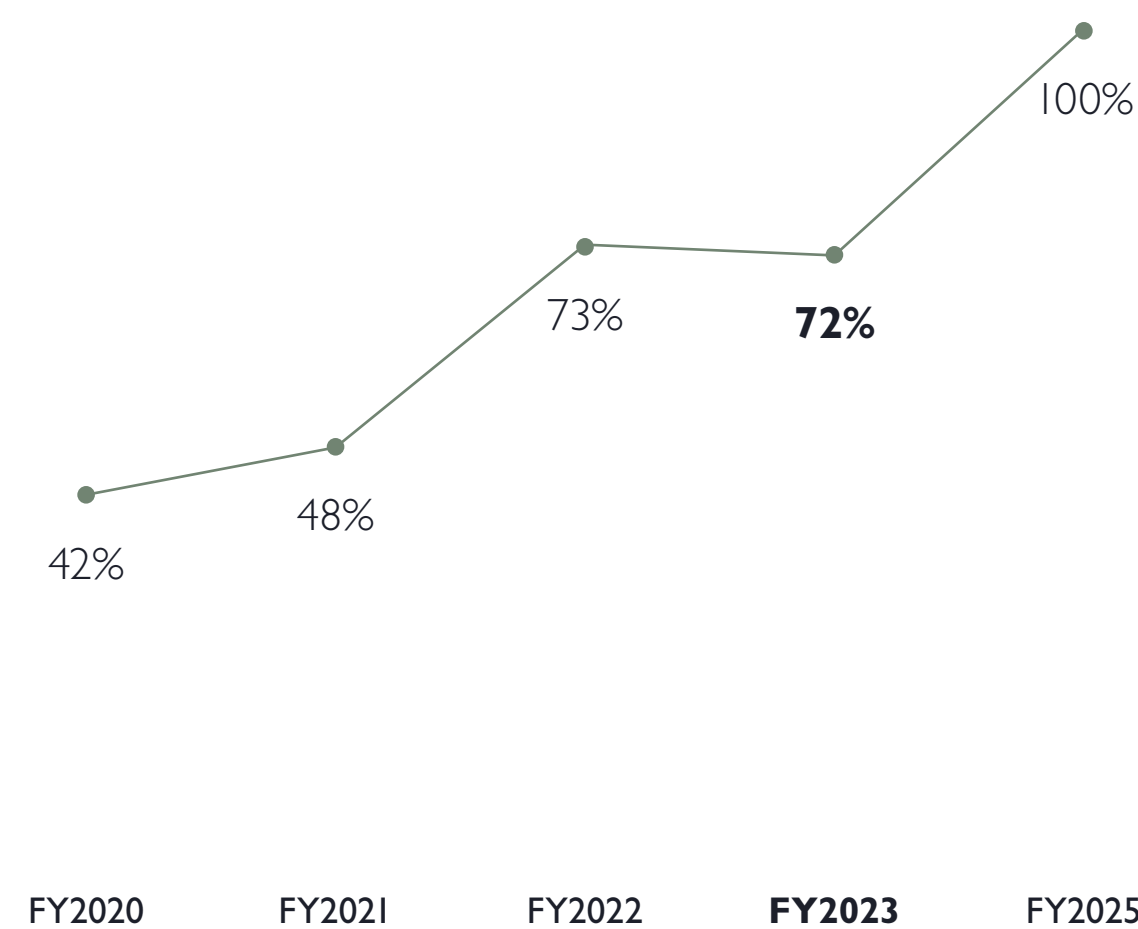
Recycling programmes have also been introduced in Brazil for L'OCCITANE en Provence and L'OCCITANE au Brésil, deploying a local partnership with Trashin, a company specialised in smart waste management. In FY2023, 19% of stores in Brazil were covered, with the goal being to expand to 100% of stores by 2025. This initiative collected 171 kg of recyclable packaging and provided financial support to 53 families working at recycling cooperatives.

To ensure each one of DUOLAB's single-use capsules is recycled, DUOLAB allows customers to post back their used capsules and pouches, using dedicated prepaid envelopes provided at purchase. This allows for the product to be fully recycled, and avoids waste from reaching landfills.

DUOLAB

COMMITMENT L'OCCITANE EN PROVENCE

100% of own stores offering recycling programmes



SOCIAL AND COMMUNITY MATTERS

8. **EMPLOYEE** EMPOWERMENT
AND WELL-BEING

9. GIVING BACK: **THE GROUP'S
PHILANTHROPY**



8. EMPLOYEE EMPOWERMENT AND WELL-BEING

At L'OCCITANE Group, the focus is on fostering well-being at work for all employees and creating a healthy and inspiring workplace.

Through annual materiality assessments and employee surveys, the organisation ensures that the right priorities are addressed.

Over the past years, the B Corp™ certification journey has provided valuable insights into understanding workers across all countries, due to

assessments by B Lab. By dedicating select contributors to work toward the certification, significant milestones have been achieved at both the Group and country levels.

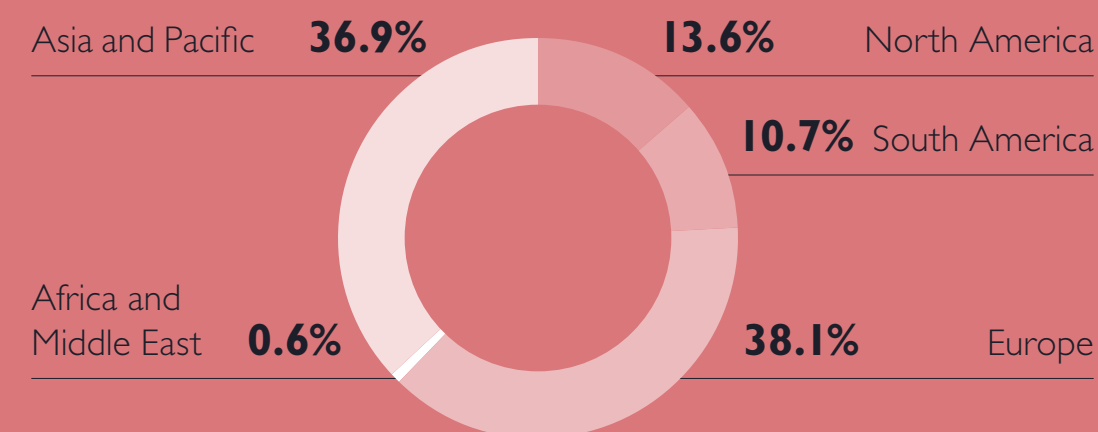
In order to maximise the positive experience of the Group's employees, taking into account the Group's materiality assessment, the Group has decided to focus on six priorities:

1. Ensuring **fair pay and benefits**;
2. Cultivating **diversity, equity and inclusion**;
3. Nurturing a positive **safety culture**;
4. **Developing and training** teams;
5. Monitoring the **satisfaction, well-being, and turn-over of employees**;
6. Safeguarding **labour and human rights**.

GROUP WORKFORCE

10,593

HEADCOUNT



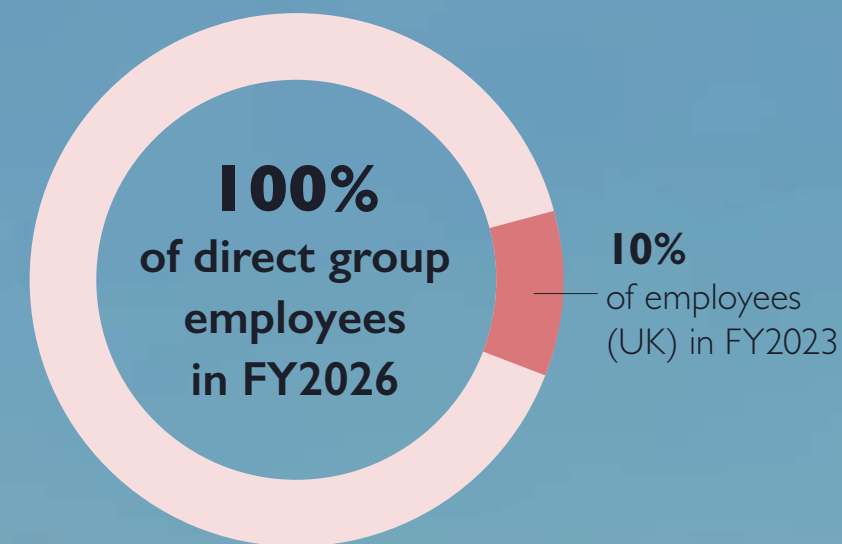
EMPLOYEE KEY TARGETS AND PERFORMANCE

SOCIAL

Throughout FY2023 the Group aimed to more precisely measure key social material topics at a global level, and define ambitions and action plans.

GROUP

FAIR SALARY PRACTICES: CERTIFIED LIVING WAGE PAYER



GROUP*

69%

of employees surveyed in FY2023 said:

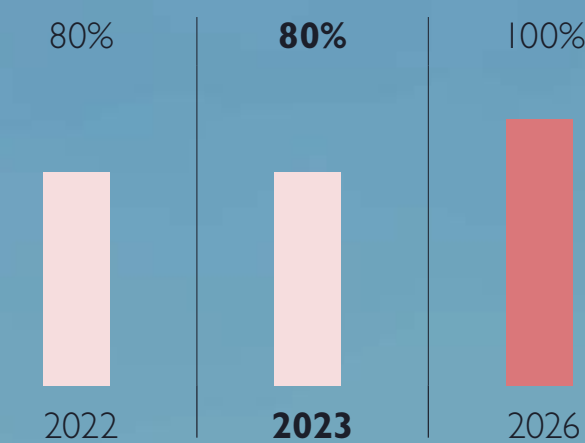
"I CAN BE MYSELF IN THE COMPANY"*

(Target 80% in FY2026, and 100% in FY2030)

* Surveys KPIs consider representative for the Group when it covers +80% workforce.

L'OCCITANE PROVENCE, ERBORIAN, MELVITA AND L'OCCITANE BRÉSIL

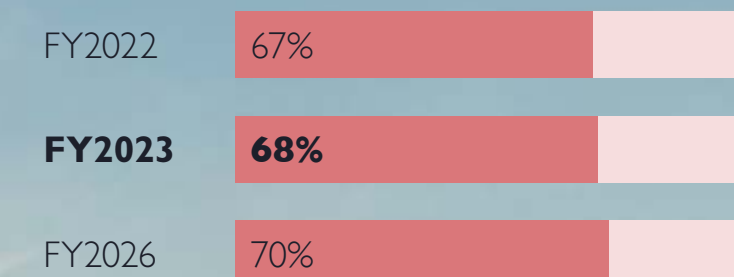
DEI: PARENTAL LEAVE COVERAGE



GROUP*

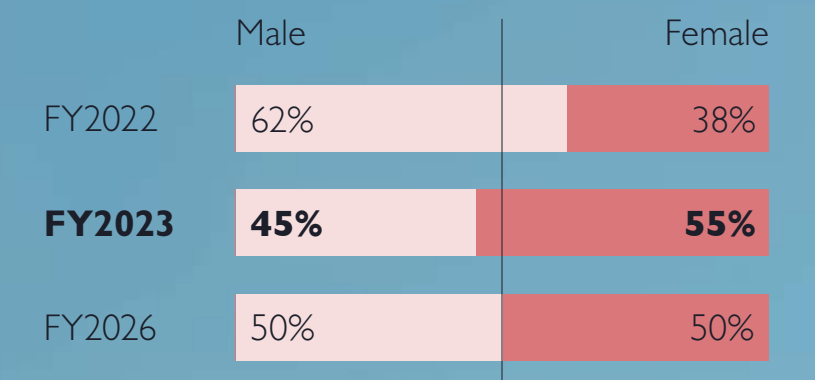
MONITOR EMPLOYEE SATISFACTION*

Employee engagement score



GROUP

DEI: GENDER PARITY IN THE GROUP EXECUTIVE COMMITTEE

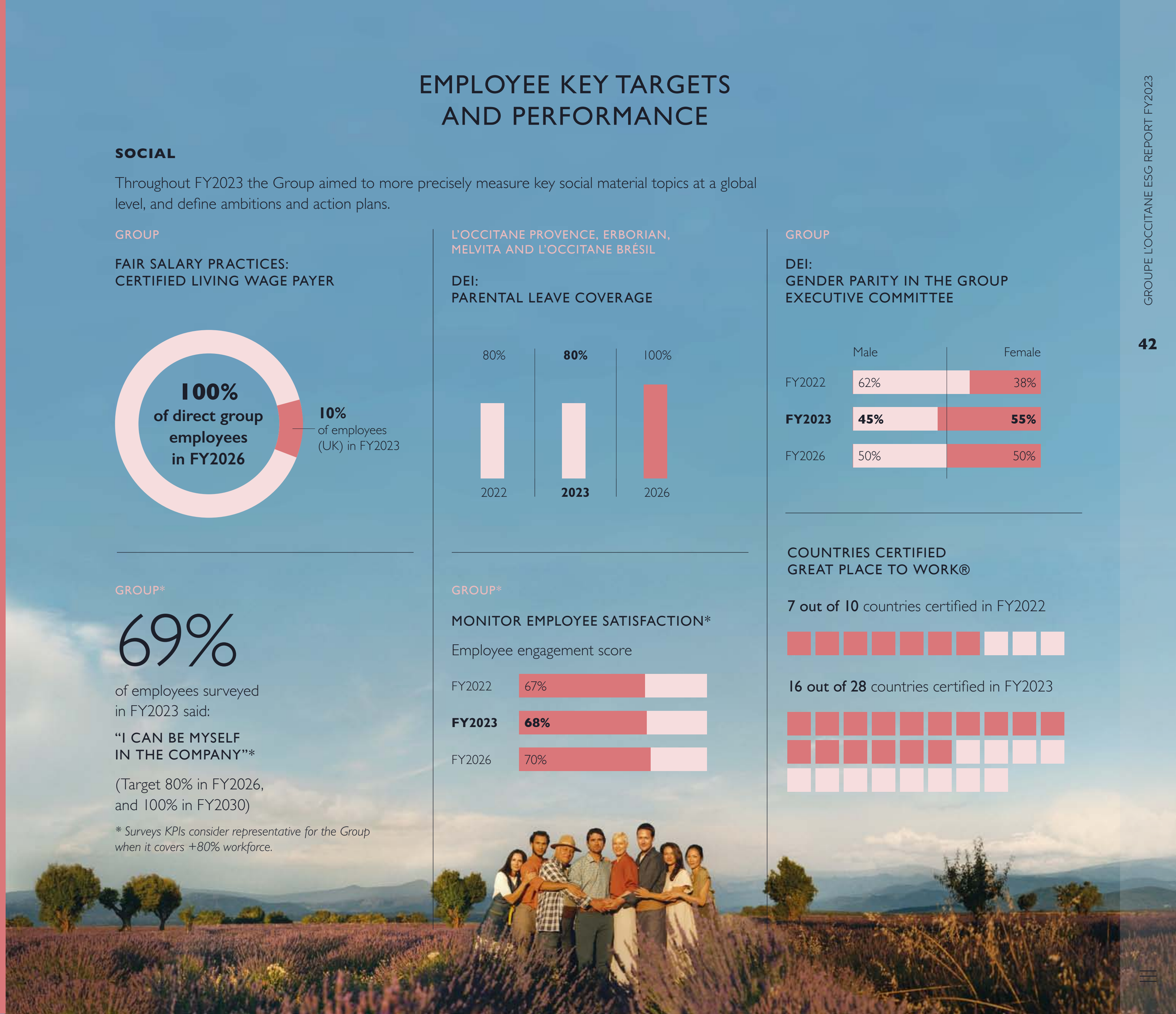
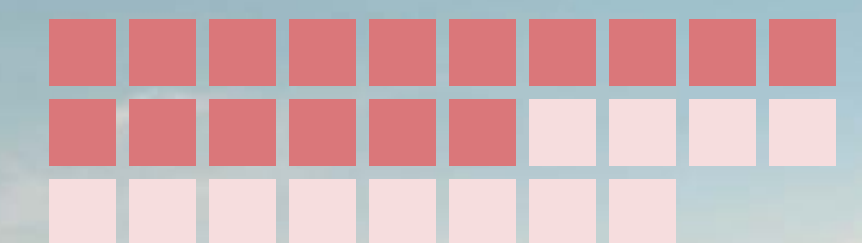


COUNTRIES CERTIFIED GREAT PLACE TO WORK®

7 out of 10 countries certified in FY2022



16 out of 28 countries certified in FY2023





8.1 ENSURING FAIR PAY AND BENEFITS

The well-being of the Group employees is a top priority, and in FY2022 the central team reinforced well-being policies and programmes worldwide, whilst also launching new local initiatives in most countries.

As part of the Group's global commitment to well-being, multiple entities in Asia and Europe in FY2022 introduced an employee assistance programme. This type of programme provides all employees with professional help when facing life issues related to health, finance, and more.

Additionally, Human Resources teams developed a job evaluation methodology that examines each position based on objective criteria, including gender, and other categories. This evaluation allows the Group to establish a company-wide framework that ensures fair pay and benefits for all employees. Most countries have already implemented this evaluation, and the remaining ones will adopt the evaluation in the coming year.

IMPLEMENTING A GLOBAL BENEFITS MANAGEMENT PROJECT

The **Global Benefits Management Project** (employer-provided life, accident, disability, health, and old age insurances) has been extended to a further seven countries over the last year. This has enabled the Group to better understand and improve the level of coverage provided by affiliates across the globe. Over the coming

years, the Group aim to implement a minimum level of coverage for all employees in case of accident, death, or disability, align coverage across brands, and continue improving coverage and support for all employees.

During the past few years, **most local entities have reintroduced the Employee Assistance Programme** (hereafter, 'EAP') in different regions across the globe, offering diverse services to the majority of employees.



Since FY2022 all UK entities have been accredited as Living Wage employers

Covering 10% of the Group employees



ENSURING A FAIR LIVING WAGE

In FY2022, ELEMIS and L'OCCITANE en Provence in the UK took key steps to prioritise and invest in the well-being of their employees. A key milestone has been to implement a real living wage in the UK for all employees, a practice for which ELEMIS has been formally accredited by the [Living Wage Foundation](#).

In FY2023 the Group has:

- Concluded a partnership with the Fair Wage Network, a global NGO advocating for the promotion of living wage benchmarking and third-party accreditation;
- Accelerated progress on the real living wage agenda, carrying out a real living wage gap assessment throughout most European, and US business units, whilst starting to remediate the gap, where it does exist.

The Group has committed to:

- By FY2024: Finalise the real living wage gap analysis for all brands and business units;
- By FY2026: Certify that all brands and business units are real living wage payers, as certified by a third party.



8.2 CULTIVATING DIVERSITY, EQUITY, AND INCLUSION

The Group's spirit embodies a vibrant, multilocal culture around the world. Building a more diverse and inclusive organisational culture is one of the ways to cultivate change.

This involves building an inclusive workplace that makes the people feel respected and valued for who they are as individuals. It also means creating a work environment where everyone feels empowered to take initiative, and is encouraged to innovate to reveal customers' natural and radiant beauty. It also includes recognising that equity is critical to creating sustainable, positive change for business and for society. It means supporting a culture that focusses on all abilities, inclusive of all communities.

Hiring and recruitment are a key area of focus when seeking to build a more inclusive work environment. One of the Group's first steps has been to display diversity, equity, and inclusion (DEI) commitments in all job descriptions.

THE IN'PROVE GLOBAL PROGRAMME ON DIVERSITY, EQUITY AND INCLUSION

The Group launched the IN'PROVE initiative in January 2022, a global movement committed to DEI. It was founded as a committed Global DEI Community of over 40 ambassadors, representing the different countries and brands where they operate. The Group's Global DEI Survey which ran in FY2022 proved a success, with more than 6,600 respondents and more than 25 focus groups conducted worldwide.

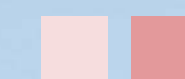
To make DEI a habit in the Group's culture a focus on three pillars - LEARN, ACT, and CELEBRATE - has been implemented.

LEARN - Actions to raise awareness and knowledge about DE&I for the Group's employees and stakeholders;
ACT - Actions to promote and foster inclusiveness;
CELEBRATE - Actions to celebrate the Group's efforts and progress towards a more inclusive culture.

The Group has created a model encompassing governance and values, management practices, HR process and tools, and communication to make inclusion at work more concrete.

FY2022 DEI KEY SURVEY FINDINGS

On diversity:



1 out of 2

office site employees declared identifying with an under-represented group or preferred not to specify.

On inclusion:

69%

of employees affirmed "I can be myself at work".

Our target is to increase this ratio to **80% by FY2026** and **100% by FY2031**.

In FY2022, a global DEI survey was conducted in most of the Group's entities, which enabled the Group to co-create roadmaps with employees across all markets and brands with focusses on: embodying values, training managers in inclusive management, ensuring fairness at every step of the employee life cycle, and engaging in transparent communication at every level of the Group.

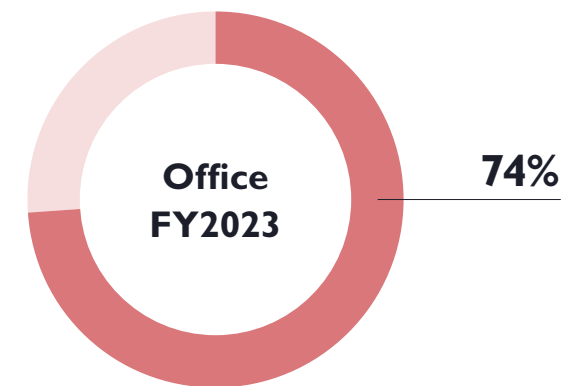
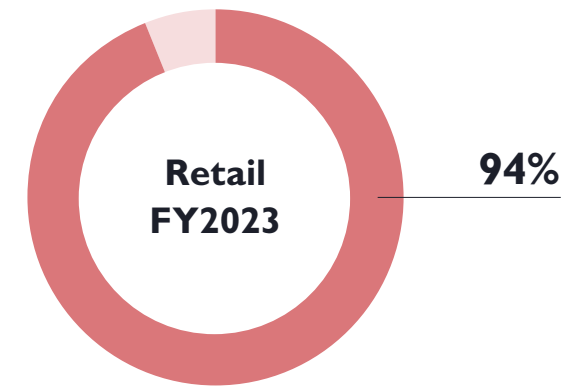
The Group's two main DEI ambitions are:

- To increase diversity in the Group via diversification of employee profiles, as based on gender, visible and invisible disabilities, social, economic and educational background.
- To ensure that all employees feel they can fully be themselves at work.



OVERALL WORKFORCE
FEMALE

86%



WOMEN'S REPRESENTATION
IN THE GROUP

Key management positions



Executive Committee



Board of Directors



WOMEN IN LEADERSHIP

In FY2021, the Group joined Leading Executives Advancing Diversity (LEAD) Network to leverage resources to advance its DEI policies. Membership of LEAD Network gives employees a platform to grow on a personal and professional level by way of conferences, chapter events, and mentoring programmes. The LEAD network also drives the Group's ambition to act as an advocate for DEI within the industry across the globe. As of FY2023, 152 employees are members of LEAD network.

The Group also aims to improve women's representation in key management positions. The Group is gradually moving forward in this direction, and during the last year it has increased the percentage of women in key management positions to 55%, which is higher than the 35% average of the 32 businesses that took part in the Gender Diversity Scorecard Survey organised by LEAD Network.

The focus is to keep improving women's representation on the Group's Executive Committee (55% representation parity was reached for the first time in FY2023)

and the Board of Directors (22% representation, which was the same representation as FY2022).

As another example of the Group's DEI commitment in different business areas, the IT department has a growing Women in Technology + Allies Community that aims to increase the representation, retention, and advancement of women in technology. Currently, women hold 36% of positions in the global IT department and 33% of leadership roles.

In FY2023, the Group's French manufacturing subsidiaries achieved an overall index of 96/100, and retail subsidiaries achieved an overall index of 79/100. Both scores demonstrate an improvement of 20% and 17% respectively as compared to FY2022, reflecting the Group's dedication to continuously work on gender equality.





L'OCCITANE GROUP'S INCLUSIVE GLOBAL PARENTAL LEAVE POLICY

In FY2021, to improve and promote diversity and to support women in leadership positions, the Group decided to take a strong stance on the key issue of parental leave. The Group became the first international cosmetic group to put in place a broad, large-scale international parental leave policy applicable to all the Group's employees worldwide throughout its offices, factories, and own retail stores.

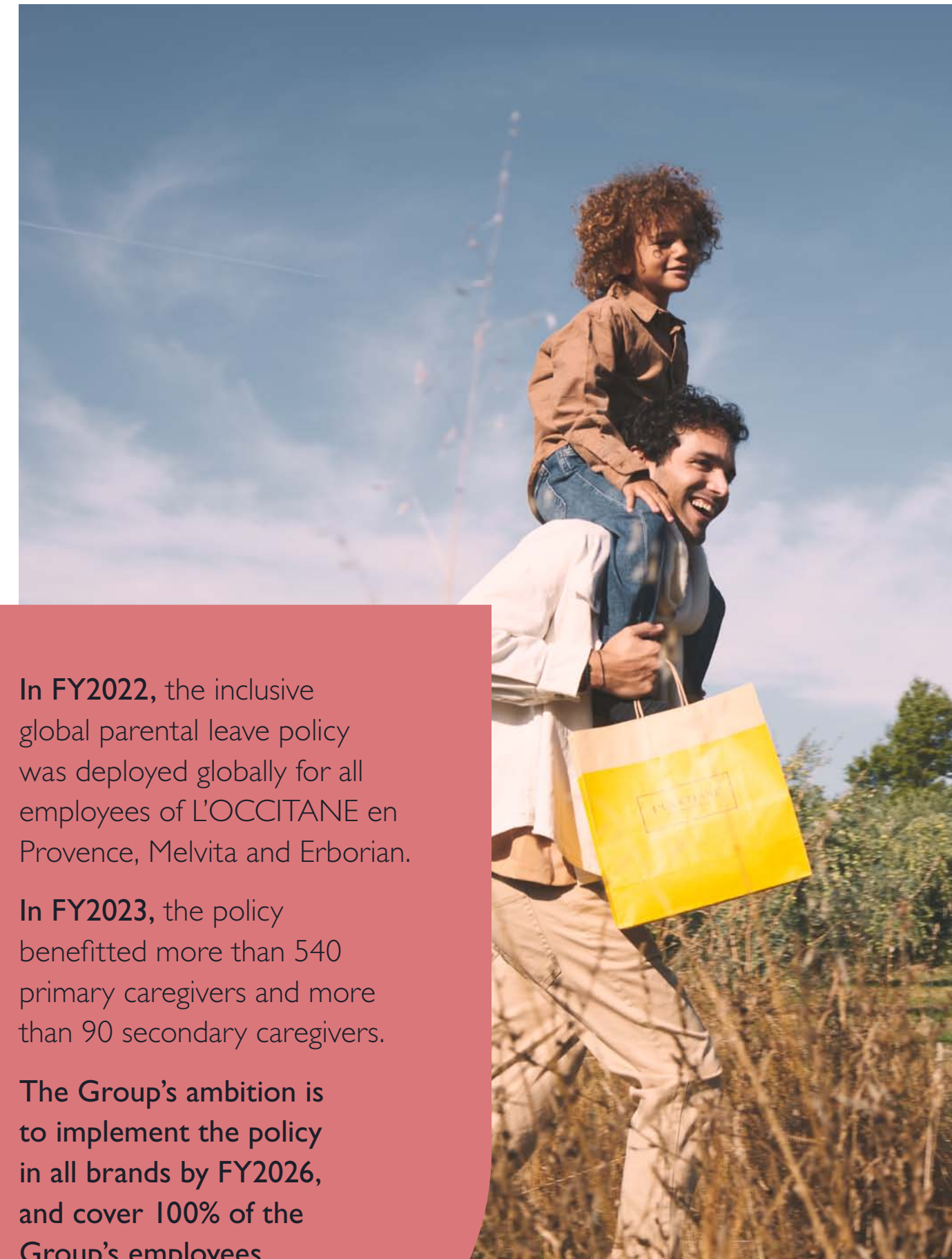
The Inclusive Global Parental Leave Policy offers

- A minimum of **20 weeks fully paid** leave for primary caregivers
- A minimum of **12 weeks fully paid** leave for secondary caregivers

The policy applies to families who welcome a child by birth, adoption, or surrogacy.

The policy was designed to respond to a variety of needs and concerns:

- **Supporting gender equality** by allowing both men and women to benefit from a more generous parental leave than that provided by local legislation in many countries;
- **Promoting diversity and inclusion** for LGBTQ+ people by ensuring all families are eligible to use the policy;
- **Improving employee well-being** by promoting work-life balance.



In FY2022, the inclusive global parental leave policy was deployed globally for all employees of L'OCCITANE en Provence, Melvita and Erborian.

In FY2023, the policy benefitted more than 540 primary caregivers and more than 90 secondary caregivers.

The Group's ambition is to implement the policy in all brands by FY2026, and cover 100% of the Group's employees.

Through this ambitious policy, the Group aims to contribute to the evolution of parental practices in society and to give secondary caregivers the attention they deserve.

PERSONS WITH DISABILITIES THAT ARE PART OF THE MANUFACTURING SITES WORKFORCE

7%

PROMOTING INCLUSIVITY FOR PERSONS WITH DISABILITIES

For over 20 years, the Group's manufacturing sites have been dedicated to fostering inclusivity and ensuring the full participation and integration of persons with disabilities. Its positive results continue to show the effectiveness of these actions, which range from offering three free days per year for persons with disabilities to take appointments with physicians, offering personalised support plans, offering workplace adjustments, allowing all employees three days of home office weekly, and implementing awareness-raising activities. Persons with disabilities represent nearly 8% of Laboratoires M&L's workforce (including indirect labour).

Where packaging allows, L'OCCITANE en Provence products have included Braille lettering since 1997.

8.3 HEALTH AND SAFETY CULTURE

In FY2023, the Group remains committed to prioritising the health and safety of its employees.

In FY2023, the Group remained committed to prioritising the health and safety of its employees. The Group has continued to develop and enhance its health and safety programme, focusing on implementing, reviewing, and continuously improving safety measures in the workplace. A common framework has been established to guide operational teams in their work to ensure the safety of employees.

In FY2023, a review of local health and safety programs was conducted across all entities through the B Corp assessment, facilitating the sharing of best practices internally. This evaluation resulted in significant enhancements in process efficiency and monitoring, particularly in key markets such as China and Brazil.

At the Group's production sites, health and safety issues have been integrated into overall management planning processes. Employees are actively involved in safety planning, resource allocation, monitoring, and audits to ensure a comprehensive approach to health and safety.

The Group's production sites follow ISO 45001 - a holistic safety management system - and undergo annual third-party audits to ensure compliance and continuous improvements.

Beginning in FY2023, the Group's manufacturing and primary distribution sites in France have implemented a safety culture according to the Dupont De Nemours methodology. Through this long-term project - which focuses on organisational and behavioral practices - the Group's ambition is to strive for zero accidents. As a first step,

this year actions have been taken to raise safety awareness and to promote transparency and periodic reporting. Indeed, these practices explain the increase of reported accidents during this financial year.

In addition, the Group's production sites have launched a Mental Health Program to tackle job-related psychosocial risks, in a way similar to its approach to other professional risks. Its ultimate goal is to provide all employees with optimal working conditions that protect them from both physical and mental health-related risks.



8.4 DEVELOPING AND TRAINING THE GROUP'S TEAMS

The Group creates the conditions for employee team engagement and high performance by way of daily development activities. The Group also aims to provide each employee with motivating sustainable professional development opportunities.

The Group's main objectives include:

- Offering an attractive professional and integration experience;
- Supporting people's diverse talents so they may reach their full potential;
- Preparing for the future by developing a strong digital culture and implementing new associated ways of working;
- Promoting employees' and managers' professional growth through daily learning opportunities.

In FY2023 two different digital induction programs were launched on My True Story (a learning platform available to all employees). GROW was offered to employees working in retail and 'Global Onboarding' office-based employees. These two programmes are at the disposal of more **than 8,500 employees** within

the Group and are used as the first important learning moment for all new employees.

To support the development of employees, the Group have implemented the following initiatives:

- **Career Policy:** Guides employees in their career progression and provides opportunities for growth. This was formalised as a global policy in FY2023.
- **Mobility Program:** Encourages employees to explore different roles and work in different geographical locations within the Group to broaden their skills and experiences.
- **Annual Performance and Career Review:** A global campaign review process through which employees reflect on their performance, set goals, and receive feedback. Since FY2022 sustainability targets have been integrated into the review process of employees in management positions globally, and for retail staff in China. This initiative is expanding to the rest of Asia-Pacific, and is being studied by other regions.
- **Leadership Program:** Designed for leaders to enhance their skills in strategic thinking, decision-making, communication, and people management.
- **Mentorship Program:** Matches experienced leaders with mentees to provide guidance and support in their professional development.

Raising awareness about climate change and the Group's climate strategy

Last year **more than 1,300 people** from over **15 countries** participated in the 'Climate Fresk', a collaborative workshop to understand the causes and consequences of climate change, and engage all employees to act on climate change in their daily work.



8.5 MONITORING EMPLOYEES' SATISFACTION AND TURN-OVER

To evaluate the impact of all programmes, the Group focus on two main indicators transversal to all business units and departments:

- Employee satisfaction through surveys
- Employee turn-over rates

EMPLOYEE SATISFACTION – GREAT PLACE TO WORK SURVEY

In an effort to ensure continuous improvement, the Group engaged in the Great Place To Work (GPTW) initiative in 2015, in order to promote and evaluate the quality of life at work in the company. The Group deploy a GPTW survey bi-annually, seeking to increase the number of countries participating in each edition, in order to enlarge the representation of the Group's GPTW Trust Index™ which covers five dimensions: credibility, respect, fairness, camaraderie, and pride. This is used to assess employee levels of trust in the company and provides a database for the future analysis and development of corporate culture.

In FY2023, the Group conducted GPTW survey in 26 countries with a 75% participation rate, and a 68% performance on the GPTW Trust Index™. Overall, 16 countries received the GPTW Certification. This is an improvement on previous years, and is a result of the efforts to promote the four pillars of trust and empower people programme.

The ambition is to reach 70% on the GPTW Trust Index™ by FY2026. Following the GPTW survey, participating countries presented the results and analysis to all their employees who then worked collectively through focus groups on local priority topics and co-constructed action plans to improve the working environment. The targeted impact is an improved engagement rate in each country and a positive effect on employee retention by the next GPTW survey campaign.

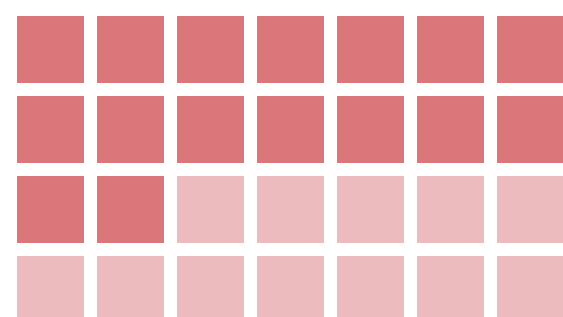
EMPLOYEE TURN-OVER

The Group believes that every individual has unique talents and strengths, and its committed to nurturing these through a culture of engagement and inclusion.

That's why its consistently adapting retention plans that are tailored to the specific needs and feedback of the employees, region by region and country by country. By listening to the employees' input, taking their needs into consideration and analysing the root cause of departures, we aim to create a workplace that fosters growth, development and job satisfaction.

COUNTRIES CERTIFIED AS A GREAT PLACE TO WORK®

16*/28



* India, Thailand, Malaysia, Australia, China, Switzerland, Brazil, USA, Canada, Mexico, UK, Ireland, Belgium, Spain, Italy, Poland



8.6 SAFEGUARDING LABOUR AND HUMAN RIGHTS

The Group is committed to respecting the core principles related to labour and human rights as outlined in both the Group's Code of Business Conduct and pledge to the United Nations Global Compact programme.

The Group is aware that it has both a responsibility and an opportunity to advance human rights throughout its operations, supply chains, and beyond, moving from making commitments, to actioning these commitments. In practice, the Group has started a six-month programme activating companies to engage in UN Global Compact programming across industries and regions by establishing an ongoing human rights due diligence process. This will also allow the Group to develop an understanding of where it stands in terms of its human rights standards, helping it

to prioritise its actions and mitigate human rights risks.

As part of the Group's risk management programme, expectations and guidelines are shared annually to affiliates and are available to all employees. The Group's compliance with local business practices, labour laws and internal Group expectations is evaluated during internal audit visits in own affiliates. Corrective actions are then implemented and deployed in all affiliates to promote a culture of continuous improvement.

9. GIVING BACK: THE GROUP'S PHILANTHROPY

The Group has developed a strong philanthropic spirit, and intends to advance this spirit further in light of its commitment to give back to the planet and people. Over the years, philanthropic efforts have spread through all the Group's entities and its public interest initiatives have multiplied.

In FY2023, a **global Philanthropy Policy** was shared internally to establish and standardise the Group's best practices. These include core principles to support and incorporate a screening process and guidelines to build strong and impactful philanthropic strategies.

THE GROUP HAS DEDICATED
TO PHILANTHROPY IN FY2023
A TOTAL OF

€4,810,000*

*Including financial, in-kind donations and volunteering.

9.1 ABOUT GOVERNANCE OF PHILANTHROPIC EFFORTS

THE L'OCCITANE FOUNDATION AND FUND'S BOARD OF DIRECTORS

The L'OCCITANE Foundation and Fund's governance structure consists of the Board of Directors, selection committees and an operational team. The Board of Directors includes representatives from Founder companies, other directors, qualified employees and external experts. They meet annually to approve the budget and discuss strategic priorities and partnerships. The selection committees are responsible for reviewing and selecting projects, each focused on specific commitments. The operational team manages day-to-day philanthropic activities, including overseeing strategies, examining funding requests, identifying suitable projects, monitoring progress, and administering the Foundation. They also collaborate with corporate and internal communication experts to share relevant content.

L'OCCITANE Group's emergency donations

In 2011, following the Tsunami in Japan, the Group set up a Fund. It raised €2 million from employees and shareholders to support reconstruction projects in devastated areas of Japan. Since then, the Group has occasionally supported causes during emergency situations. These have encompassed, for example, the devastating fires in the Amazon and Australia in 2020, UNICEF's humanitarian action to assist Ukrainian children in 2022, the Turkey-Syria Earthquake in 2023, and a donation of €219,000 to Doctors Without Borders. This also included local support and in-kind donations from its affiliates.

9.2 THE PHILANTHROPY OF THE GROUP'S BRANDS

In alignment with the Group's priorities and in accordance with its history, core values, and communities, each of the Group's brands have their own philanthropic commitments. Philanthropic actions can be based on financial support, in-kind donations, volunteering, or a combination of the three.



L'OCCITANE EN PROVENCE

L'OCCITANE EN PROVENCE

Since the foundation of L'OCCITANE en Provence, the brand has supported initiatives to help others and protect the environment, under six key commitments: respecting biodiversity, supporting producers, reducing waste, caring for sight, empowering women, and celebrating craftsmanship. Three of these are fully aligned with the commitments that the L'OCCITANE Foundation has been guided by since its creation in 2006, thus allowing the entire L'OCCITANE community to advance them further and achieve ever-greater impact in these domains.

The L'OCCITANE Foundation's philanthropic commitments

Caring for sight around the world

L'OCCITANE en Provence's affiliates and the Foundation support NGO projects worldwide, providing eye screening, treatment, glasses, surgery, funding for the acquisition of equipment and training of medical teams. Altogether in FY2023, the brand, its affiliates and the Foundation have supported 14 sight-related projects around the world. This includes Sightsavers, a project to eliminate onchocerciasis and to improve access to quality eye care in Burkina Faso, and UNICEF's international vitamin A

supplementation programmes. With a €1 million annual donation, our partnerships aim to improve the prevention of childhood blindness for 9 million children across the world.

L'OCCITANE en Provence has provided eye care for more than 19 million individuals, thus moving ever-closer to the goal of reaching 20 million eyecare beneficiaries by 2025.

Respecting biodiversity around the world

L'OCCITANE en Provence has been committed to preserving the natural heritage of Provence since its creation. To advance this commitment, L'OCCITANE's affiliates and the Foundation support charitable projects aiming to protect endangered plant varieties, encourage reforestation, and promote agroforestry in Provence and around the globe. In FY2023, they supported 26 projects in biodiversity hotspots around the world for affiliates in their own countries, as well as the Foundation. Moreover, to further involve consumers in its charitable activities, L'OCCITANE en Provence has released a charity product whose profits are donated to support biodiversity projects.

L'OCCITANE en Provence and the Foundation have helped preserve 230 hectares of land and aim to contribute to the aim to preserve 1,000 hectares of land by 2025.

Empowering women in Burkina Faso

Since the 1980s, L'OCCITANE en Provence has been working closely with women who produce shea butter in Burkina Faso. The Foundation supports NGO projects aiming to empower girls and women in the country through advancing access to education in partnership with UNICEF and Action Education, and by way of training and entrepreneurship through collaboration with Empow'Her. In FY2023, in response to the deterioration of the safety situation in the country, the Foundation's partners integrated internally displaced girls and women among their beneficiaries. This year, several affiliates decided to also commit to empowering women and girls by supporting local projects in their countries.

Since the beginning of their commitment, L'OCCITANE en Provence and the Foundation have supported 52,444 girls and women in Burkina Faso, with the goal to reach 60,000 girls and women by 2025.

Learn more about the [L'OCCITANE Foundation](#)



LIMELIFE

Empowering women by advancing female entrepreneurship, leadership and financial skills globally.

The **Brighter Together Foundation** (hereafter, 'BTF') was created by LimeLife by Alcone to continue its commitment to fostering female-focused leadership, improving their personal and financial well-being and strengthening local community impact.

Currently, the foundation has three main initiatives whose commitments are renewed every year:

- A partnership with Global Communities, a Women Empowered initiative;
- A Brighter Together Women's Leadership Summit;
- Brighter Together Chapters, North America.

BTF has been a primary funder for **Women Empowered** (hereafter, 'WE') which is dedicated to promoting the economic and social empowerment of women. The funding provided by BTF has been directly devoted to supporting life skills training in Guatemala and Tanzania, while enabling Global Communities to support programmes



across all the countries in which they operate. This includes life skills training projects for WE groups in Nicaragua and Burundi and basic business skills training for women in Guatemala and Tanzania. Since its inception, BTF's donations have contributed to ensuring that almost 35,000 WE participants complete their training. Moreover, they have allowed Global Communities to use these unrestricted funds to innovate and pilot new programmes based on insights from the initiative.

Learn more about [LimeLife's brighter together foundation](#)



Give Back and Get Lippy

ELEMIS

ELEMIS

ELEMIS philanthropy efforts are focused on four key areas: **Disease Prevention & Awareness, Mental Health & Wellness, Clean Water and Oceans and Regenerating Nature.**

Since 2019, LimeLife by Alcone in its commitment to empowering women, has also partnered with the Keep a Breast (hereafter, 'KAB') Foundation (KAB). Together, they raise breast cancer awareness and support early detection. LimeLife's especially designed October product line donates a portion of its proceeds to KAB, which have totaled over USD100,000 to date. This partnership exemplifies LimeLife's dedication to empowering women, inspiring global communities to eradicate breast cancer, and promoting women's health and empowerment.



Disease Prevention and Awareness

In FY2023, ELEMIS partnered with cancer charity **Look Good Feel Better** who support men, women, and young adults through cancer treatment. In the UK, ELEMIS' support helped more than 600 beneficiaries access workshops offering advice about changes to skin, hair, nails and eyelashes, whilst promoting body confidence. In the USA Look Good Feel Better were able to deliver 25% more workshops than otherwise possible due to the partnership with the Group.

Since 2018, ELEMIS has supported **The Eve Appeal**, the leading UK charity funding research into and raising awareness of the five gynaecological cancers.

Mental Health and Wellness

ELEMIS was honoured to become a patron of **The Prince's Trust** in FY2023, a charity set up by His Majesty King Charles III in 1976 with the objective to improve the lives of disadvantaged young people in the UK and better their chances of employment. ELEMIS' four-year partnership focuses on donations, fundraising and engaging employees to volunteer time and skills to various work-related projects.

Focussing on men's health in the workplace, the Group worked alongside UK charity **Movember**, a leading voice in the conversation on men's mental health, suicide prevention and male specific cancers, which also funds men's health projects around the world.

ELEMIS donated products to charities including **Beauty Banks UK** and **Dress for Success, Serve our Schools and Covenant House Youth Shelter USA**, all of which support those experiencing hygiene poverty. ELEMIS donated hygiene supplies to Ukraine Relief through the **IRC** to assist those displaced by war.

Clean Water and Oceans, Regenerating Nature

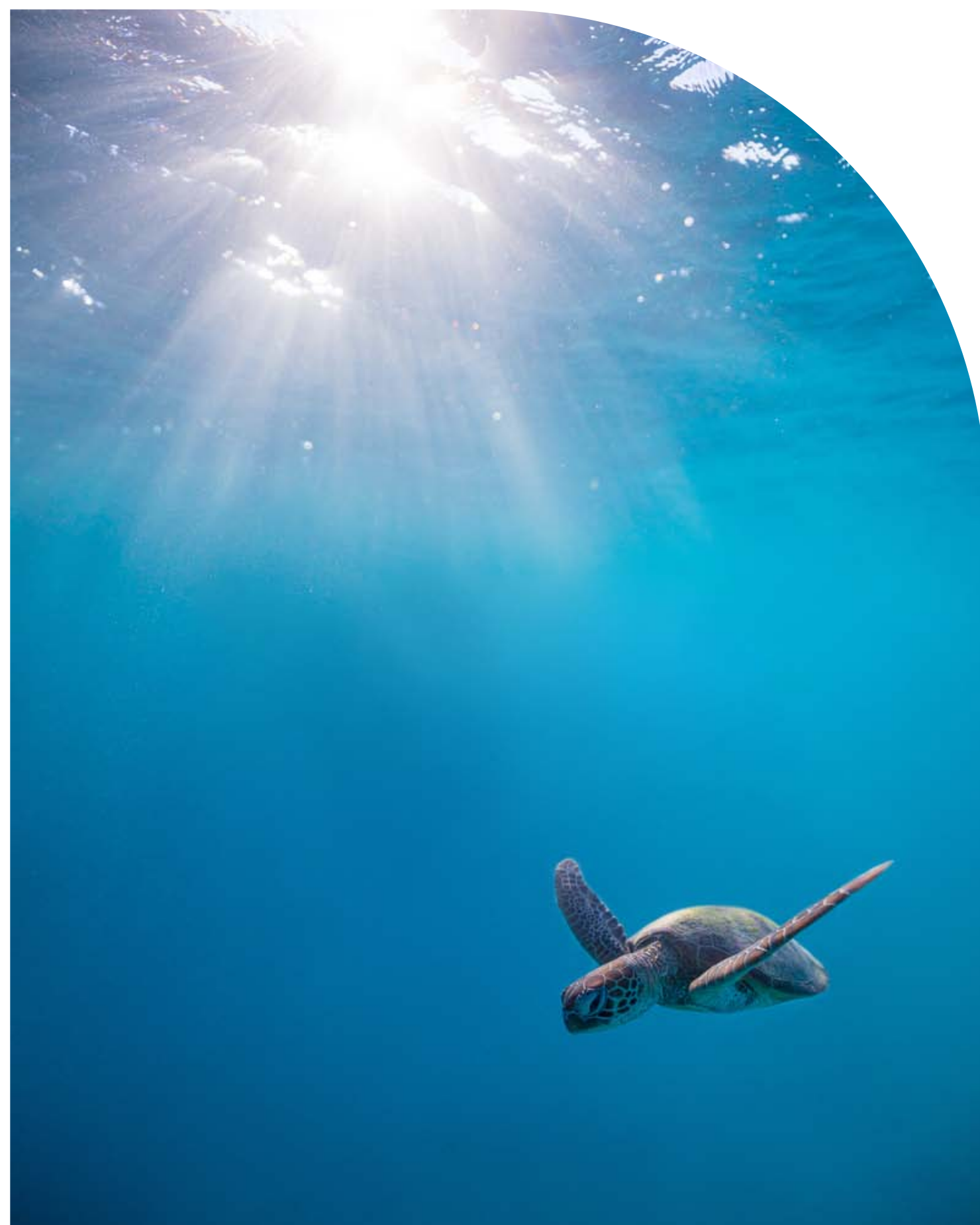
ELEMIS teams continue to clean rivers, beaches, streets and parks to highlight and support the need for us all to take care of our waterways and environment. In January 2023, to celebrate ELEMIS B Corp™ certification, the Group made a special donation to the **Bumble Bee Conservation Trust** who work to increase the number and distribution of bumblebees, vital for life on Earth.





MELVITA

Melvita has been committed to protecting biodiversity for the past 40 years. Historically committed to supporting projects dedicated to saving bees and promoting beekeeping.



In 2023 Melvita is taking action to protect sea turtles in French Guiana and New Caledonia, working in collaboration with **WWF France** to celebrate 40 years of commitments. This project aims to deploy 45 GPS beacons on the back of the turtles to follow their movements and understand their migration patterns.

In FY2023, Melvita France renewed its partnership with the **GoodPlanet Foundation** to support agroforestry in France. By planting trees in farmlands, this project aims to support small producers in their transition towards agroecology and farming that allows for better soil regeneration. The project has made it possible to plant 2,561 trees and shrubs. These form hedges or lines within the agricultural lands of five farmers who are either already farming organically, or who are in the process of converting to organic farming. These lands are located in five different regions of France, with 18.47 hectares used to grow cereals, fruits, vegetables, aromatic and medicinal plants, or to allow cows to graze.



FONDATION
GoodPlanet



ERBORIAN

Erborian is committed to defending values of self-acceptance and to seeing social media evolve to achieve cultures of greater benevolence. In 2021, Erborian launched its Kindness Club whose scope of action includes advocating for respect and kindness to make the internet a safer place, preventing harassment and online violence, and defending a more socially conscious practice for influencers which goes beyond product and marketing considerations alone.

In France, Erborian has been collaborating with the **Respect Zone** - which works to combat cyber-violence - for two years. Every year, the brand donates €1 per purchase on its website in collaboration with an influencer.



L'OCCITANE AU BRÉSIL

L'OCCITANE au Brésil seeks to promote local actions to preserve biodiversity in all ecosystems in Brazil (including the ocean), to conserve the local and traditional culture related to diverse ecosystems and to promote diversity of its stakeholders.

Movimento Brasil

Since 2019, the Movimento Brasil has been developing social projects in rural areas, focussing mainly on the implementation of agroforestry systems. Through the Agrocaatinga project, 200 people have been trained in agroforestry techniques, and 30 families have benefitted from the

support provided by L'OCCITANE au Brésil to implement agroforestry in degraded areas. Almost 46,000m² have been regenerated through the implementation of agroforestry practices and an estimated amount of BRL 170,000 of food produced has been dedicated to the consumption of the families, with surplus dedicated as additional income. The main objective of these projects is to empower local communities to practice sustainable agricultural production, contribute to food production and income generation, as well as the restoration of critically endangered Brazilian biomes, such as the Caatinga.

Pegadas do Bem

L'OCCITANE au Brésil has also started to donate to Pegadas do Bem, an NGO that works on the protection of abandoned animals by rescuing them from the streets, nurturing them back to health, and finding them new homes.

Instituto Socioambiental

L'OCCITANE au Brésil has also donated to emergency causes such as shortage of healthcare suffered by the Yanomamis indigenous population. Through the NGO Instituto Socioambiental L'Occitane au Brésil donated BRL 70,000 to support the most affected indigenous populations.



GROWN ALCHEMIST
BIOLOGICAL BEAUTY

GROWN ALCHEMIST

- **Climate:** Responsible consumption, production and regeneration of our planet's natural resources
- **People:** Reduced inequalities and an improved quality of living

Climate: Responsible consumption, production, and regeneration of our planet's natural resources

In FY2023, Grown Alchemist partnered with the climate charity CoolEarth a 501c3 registered non-profit in the US and the UK which supports people-powered projects to protect the rainforest.

Grown Alchemist pledged to support CoolEarth USD10,000 through fundraising, and by dedicating a percentage of sales at GrownAlchemist.com US and Canada, as well as funding additional add-on donations for customers to opt into.

People: Reduced inequalities and better quality of living

By donating a percentage of sales at GrownAlchemist.com and through social media awareness campaigns during the holiday season of 2022 in the US, Grown Alchemist supported the mental health non-profit To Write Love On Her Arms. The non-profit focuses on cultivating



hope and finding help for people struggling with depression, addiction, or suicidal thoughts.

In March 2023, in the US, Grown Alchemist supported 501c3 non-profit organization Project Glimmer to help empower girls to change the world to support its vision of supporting gender equality.

In Australia, Grown Alchemist partnered with Women's Shelters across Australia to donate product during Women's History Month during March 2023.

In total, through these people-based initiatives, over USD35,000 in products and donations were given to these selected non-profit organisations.





SOL DE JANEIRO

SOL DE JANEIRO

Sol de Janeiro exists to spark endless self-celebration and joy through the power and warmth of the Brazilian spirit. Sol de Janeiro's philanthropy efforts are focused on respecting and protecting Brazil and its ecosystem as the source of inspiration for the brand, partnering with organisations, empowering self-celebration and joy, and going beyond donations to start movements that have meaningful, big impacts.

The brand's philanthropic focus areas are Climate Protection and Forest Preservation, Education and Medical Care for Children, and Empowering Women

Climate Protection and Forest Preservation

Since 2019, Sol de Janeiro has supported the **Rainforest Action Network** which preserves forests, protects the climate, and upholds human rights by challenging corporate power and systemic injustice through research, education, frontline partnerships, non-violent direct action and communications. With benefit-rich ingredients at the heart of its products, Sol de Janeiro believe it is important to donate to protect the environment and indigenous communities around the world.

Education and Medical Care for Children

Solar Meninos de Luz is a full-time school for 420 children and youth from the communities of Pavão Pavãozinho and Cantagalo, in Copacabana, Rio de Janeiro, Brazil. Sol de Janeiro provided a financial donation, hosted a series of classes on feminism, diversity and workplace

empowerment and distributed food and medical supplies to 400 in-need families in the Rio area. Sol de Janeiro's donation meant that a pedagogical and psychological assistant was available for more than 300 students for two years to help with their educational development and future integration into the professional market.



Pro Criança Cardíaca is a non-profit medical and social institution in Rio de Janeiro, Brazil, which cares for underprivileged children who have been diagnosed with heart disease. In partnership with Brazilian superstar, Anitta, Sol de Janeiro provided a financial donation to enable Pro Criança Cardíaca to offer heart care and surgery for low-income children.

Empowering Women

Live Your Dream is a movement fiercely dedicated to ensuring every woman and girl has the opportunity to reach her full potential, be free from violence and realise her dreams. Sol de Janeiro provided a financial donation and product donations to support this global movement that is dedicated to helping women and girls reach their potential and live free from violence.



APPENDIX I: ESG KPIS TABLE FY2020-FY2023

MATERIAL TOPIC	HKEX KPI ID	KPI NAME	UNIT	FY2021	FY2022	FY2023	SCOPE & DESCRIPTION	DISCLOSE / NO DISCLOSE
I ETHICS								
Ethics	KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases	No.	0	0	0	GROUP (all brands)	DISCLOSE
Ethics	KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons	No.	0	0	0	GROUP (all brands)	DISCLOSE
Ethics	KPI B6.2	Number of products and service related complaints received	No.	626	1997	2000	GROUP in FY22 (ELEMIS and LimeLife included in FY22, excluded before)	DISCLOSE
2 ENVIRONMENT								
PRESERVING AND REGENERATION NATURAL AND CULTIVATED BIODIVERSITY								
RAW MATERIALS PLANT-BASED								
Raw material plant-based traceability	KPI A3.1	Traceability of plants contained in raw materials	%	45%	56%	81%	L'OCCITANE en Provence and Melvita	DISCLOSE
Responsible Palm oil derivatives		Group percentage of RSPO palm equivalent of total palm volume equivalent	%	94%	96%	98%	GROUP (all brands)	DISCLOSE
Raw material biodiversity impact management		L'OCCITANE en Provence raw material biodiversity impact management	%	N/A	N/A	64%	L'OCCITANE en Provence and Melvita	DISCLOSE
Volume raw materials "Iconic L'OCCITANE en Provence"		Volume raw materials percentage of "Iconic L'OCCITANE en Provence"	%	8%	8%	7%	L'OCCITANE en Provence	DISCLOSE
"Iconic L'OCCITANE en Provence" certified	KPI A3.6	Iconic raw materials organic-certified and fair trade	%	96%	98%	98%	L'OCCITANE en Provence	DISCLOSE
ECO FORMULATION								
Biodegradability L'OCCITANE en Provence		Rinse-off formulas with 95% of easily biodegradable ingredients	%	80%	91%	92%	L'OCCITANE en Provence	DISCLOSE
Biodegradability Melvita		Rinse-off formulas with 95% of easily biodegradable ingredients	%	N/A	77%	70%	Melvita	DISCLOSE
Biodegradability L'OCCITANE au Brésil		Rinse-off formulas with 95% of easily biodegradable ingredients	%	N/A	88%	100%	L'OCCITANE au Brésil	DISCLOSE
Biodegradability Erborian		Rinse-off formulas with 95% of easily biodegradable ingredients	%	N/A	N/A	92%	Erborian	DISCLOSE
Naturality L'OCCITANE en Provence		Formulas with at least 95% ingredients of natural origin	%	34%	35%	43%	L'OCCITANE en Provence	DISCLOSE
Naturality Melvita		Formulas with at least 95% ingredients of natural origin	%	N/A	N/A	99%	Melvita	DISCLOSE
Naturality L'OCCITANE au Brésil		Formulas with at least 95% ingredients of natural origin	%	N/A	N/A	86%	L'OCCITANE au Brésil	DISCLOSE

MATERIAL TOPIC	HKEX KPI ID	KPI NAME	UNIT	FY2021	FY2022	FY2023	SCOPE & DESCRIPTION	DISCLOSE / NO DISCLOSE
REDUCE THE IMPACT OF OUR PRODUCTION ON WATER AND WASTE								
WATER								
Water consumption absolute manufacturing (all)	KPI A2.2	Water consumption of all production sites	m ³	95783	107105	106986	All factories (Brazil included in FY2022, excluded before)	DISCLOSE
Water consumption intensity manufacturing (all)	KPI A2.3	Water consumption in intensity per unit produced	L/u	0.8	0.73	0.6	All factories (Brazil included in FY2022, excluded before)	DISCLOSE
Water consumption intensity manufacturing (all)	KPI A2.2	Water consumption in intensity per ton produced average	m ³ /t	7.4	6.2	5.8	All factories (Brazil included in FY2022, excluded before)	DISCLOSE
WASTE AND CIRCULAR ECONOMY								
Packaging Group	KPI A2.5	Total volume of materials used (tonnes)	t	N/A	7054	8151	Group (all brands excluding LimeLife and Grown Alchemist)	DISCLOSE
Packaging Group	KPI A2.5	Total plastic packaging	%	N/A	56%	58%	Group (all brands excluding LimeLife and Grown Alchemist)	DISCLOSE
Packaging Group	KPI A2.5	Total aluminium packaging	%	N/A	N/A	4%	Group (all brands excluding LimeLife and Grown Alchemist)	DISCLOSE
Packaging Group	KPI A2.5	Total glass packaging	%	N/A	N/A	27%	Group (all brands excluding LimeLife and Grown Alchemist)	DISCLOSE
Packaging Group	KPI A2.5	Total cardboard / paper	%	N/A	N/A	10%	Group (all brands excluding LimeLife and Grown Alchemist)	DISCLOSE
Packaging Group	KPI A1.6	Packaging recyclability rate	%	N/A	49%	46%	FY23: excluding LimeLife and Grown Alchemist and FY22: excluding LimeLife, Grown Alchemist and Sol de Janeiro	DISCLOSE
Packaging Group	EMAF	Plastic dependency	%	N/A	N/A	58.1%	Group (all brands excluding LimeLife and Grown Alchemist)	DISCLOSE
Packaging Group	EMAF	Percentage of recyclable or reusable plastic packaging	%	22%	23%	33%	Group (all brands excluding LimeLife and Grown Alchemist)	DISCLOSE
Packaging Group	EMAF	Percentage recycled plastic	%	12%	16%	16%	Group (all brands excluding LimeLife and Grown Alchemist)	DISCLOSE
Waste manufacturing waste	KPI A1.5	Percentage of waste recycled or reused	%	70%	71%	73%	All factories (Brazil included in FY2022, excluded before)	DISCLOSE
Waste manufacturing waste	KPI A1.6	Percentage of waste incinerated	%	30%	27%	26%	All factories (Brazil included in FY2022, excluded before)	DISCLOSE
Waste manufacturing waste	KPI A1.5	Total waste recovered or recycled	%	100%	98%	99%	All factories (Brazil included in FY2022, excluded before)	DISCLOSE
Waste manufacturing non-hazardous	KPI A1.4	Total generation of non-hazardous waste	t	2600	2216	2179	All factories (Brazil included in FY2022, excluded before)	DISCLOSE



MATERIAL TOPIC	HKEX KPI ID	KPI NAME	UNIT	FY2021	FY2022	FY2023	SCOPE & DESCRIPTION	DISCLOSE / NO DISCLOSE
Waste manufacturing non-hazardous intensity	KPI A1.5	Quantity of non-hazardous waste produced in kg/u	kg/u	0.017	0.015	0.013	All factories (Brazil included in FY2022, excluded before)	DISCLOSE
Waste manufacturing hazardous	KPI A1.3	Total generation of hazardous waste	t	606	692	779	All factories (Brazil included in FY2022, excluded before)	DISCLOSE
Waste manufacturing hazardous intensity	KPI A1.3	Hazardous waste per unit produced	kg/u	0.016	0.005	0.005	All factories (Brazil included in FY2022, excluded before)	DISCLOSE
Waste in-store programs	KPI A1.6	Weight of materials collected	t	66	72	137	Group (all brands with recycling partners: L'OCCITANE en Provence, Melvita, Duolab and LimeLife)	DISCLOSE
Waste in-store programs	KPI A1.7	Number of units collected	u	N/A	1865565	2904907	Group (all brands with recycling partners: L'OCCITANE en Provence, Melvita, Duolab and LimeLife)	DISCLOSE
Waste in-store programs	KPI A1.6	Owned stores offering recycling programmes for customers	%	48%	73%	72%	Group (all brands with recycling partners: L'OCCITANE en Provence, Melvita, Duolab and LimeLife)	DISCLOSE
CLIMATE & CARBON FOOTPRINT								
GREENHOUSE GAS (GHG) EMISSIONS								
Carbon footprint Group	KPI A1.1	Total GHG emissions	tCO ₂ eq	N/A	499461	485297	Group (all brands), FY2020 have been updated vs. ESG report FY2021	DISCLOSE
Carbon footprint Group	KPI A1.2	Scope 1 emissions	tCO ₂ eq	N/A	4085	2432	Group (all brands), FY2020 have been updated vs. ESG report FY2021	DISCLOSE
Carbon footprint Group	KPI A1.2	Scope 2 emissions (market based)	tCO ₂ eq	N/A	1592	1933	Group (all brands), FY2020 have been updated vs. ESG report FY2021	DISCLOSE
Carbon footprint Group	KPI A1.2	Scope 2 emissions (location based)	tCO ₂ eq	N/A	17322	12258	Group (all brands), FY2020 have been updated vs. ESG report FY2021	DISCLOSE
Carbon footprint Group	KPI A1.3	Scope 3 emissions	tCO ₂ eq	N/A	493784	480932	Group (all brands), FY2020 have been updated vs. ESG report FY2021	DISCLOSE
Carbon footprint Group	KPI A1.4	GHG emissions intensity	kg CO ₂ eq/E	N/A	0.276	0.493	tCO ₂ eq per unit of added value	DISCLOSE
ENERGY								
Energy Group	KPI A2.1	Total energy consumption	kWh	N/A	49431844	4699340	Group (all brands - Sol de Janeiro and Grown Alchemist included in FY2023, excluded before)	DISCLOSE
Renewable Energy Group	KPI A2.1	Percentage of energy consumption from renewable sources	%	N/A	89%	89%	Group (all brands - Sol de Janeiro and Grown Alchemist included in FY2023, excluded before)	DISCLOSE
Electricity Group	KPI A2.1	Total electricity consumption	kWh	39321960	40081370	36527521	Group (all brands - Sol de Janeiro and Grown Alchemist included in FY2023, excluded before)	DISCLOSE
Renewable electricity	KPI A2.1	Percentage of electricity consumption from renewable sources	%	80%	95%	94%	Group (all brands - Sol de Janeiro and Grown Alchemist included in FY2023, excluded before)	DISCLOSE



MATERIAL TOPIC	HKEX KPI ID	KPI NAME	UNIT	FY2021	FY2022	FY2023	SCOPE & DESCRIPTION	DISCLOSE / NO DISCLOSE
Energy manufacturing (all)	KPI A2.1	Total manufacturing energy consumption	kWh	18142599	19683143	20103046	All factories (Brazil included in FY2022, excluded before)	DISCLOSE
Total renewable energy manufacturing (all)			%	96%	94%	95%	All factories (Brazil included in FY2022, excluded before)	DISCLOSE
Energy intensity manufacturing (all)	KPI A2.1	Intensity of energy consumption	kWh/k unit produced	149	135	120	All factories (Brazil included in FY2022, excluded before)	DISCLOSE
Electricity manufacturing (all)	KPI A2.1	Total electricity consumption	kWh	10037260	10866600	11551804	All factories (Brazil included in FY2022, excluded before)	DISCLOSE
Renewable electricity manufacturing (all)	KPI A2.1	Electricity consumption from renewable sources	%	96%	100%	100%	All factories (Brazil included in FY2022, excluded before)	DISCLOSE
Electricity stores	KPI A2.1	Total stores electricity consumption	kWh	29284700	21438935	19819309	Group (all brands)	DISCLOSE
Renewable electricity stores	KPI A2.1	Total stores electricity consumption from renewable sources	kWh	21192040	19909297	17832302	Group (all brands)	DISCLOSE
Gas Group	KPI A2.1	Total gas consumption	kWh	N/A	10649970	10328069	Group (all brands)	DISCLOSE
Gas manufacturing (all)	KPI A2.1	Total gas consumption	kWh	8105339	8816543	8440679	Group (all brands) All factories (Brazil included in FY2022, excluded before)	DISCLOSE
SUPPLY CHAIN TRANSPORT								
Supply chain		Transport of products by rail	%	N/A	1%	1%	Group (all brands) based on Tonne/km. FY2023 KPI calculated with a new methodology covering all downstream transport	DISCLOSE
Supply chain		Transport of products by road	%	N/A	6%	6%	Group (all brands) based on Tonne/km. FY2023 KPI calculated with a new methodology covering all downstream transport	DISCLOSE
Supply chain		Transport of products by cargo	%	N/A	91%	91%	Group (all brands) based on Tonne/km. FY2023 KPI calculated with a new methodology covering all downstream transport	DISCLOSE
Supply chain		Transport of products by air	%	N/A	3%	2%	Group (all brands) based on Tonne/km. FY2023 KPI calculated with a new methodology covering all downstream transport	DISCLOSE
3 SOCIAL								
WORKFORCE								
Total workforce FTE	KPI BI.1	Total workforce (FTE)	No. (FTE)	8733	9042	8726	Group (all brands)	DISCLOSE
Total workforce headcount	KPI BI.1		No. (hc)	N/A	N/A	10593	Group (all brands)	DISCLOSE
Breakdown by gender (all breakdown are in headcount w/o LimeLife, South Africa and Austria)	KPI BI.1	Number of women	%	87%	87.4%	86.1%	Group (all brands)	DISCLOSE
Breakdown by gender	KPI BI.1	Number of men	%	13%	12.6%	13.9%	Group (all brands)	DISCLOSE



MATERIAL TOPIC	HKEX KPI ID	KPI NAME	UNIT	FY2021	FY2022	FY2023	SCOPE & DESCRIPTION	DISCLOSE / NO DISCLOSE
Breakdown per type of site		Number office sites	No.	N/A	N/A	29	Group (all brands)	
Breakdown per type of site		Number retail sites	No.	N/A	N/A	66	Group (all brands)	
Breakdown per type of site		Number manufacturing sites	No.	N/A	N/A	5	Group (all brands)	
Full-time employees	KPI BI.1	Number of full-time employees	No.	7534	7718	7435	Group (all brands)	DISCLOSE
Part-time employees	KPI BI.1	Number of part-time employees	No.	2757	2866	3158	Group (all brands)	DISCLOSE
Part-time employees		Percentage of part-time employees	%	N/A	N/A	30%	Group (all brands)	
Total part-time employees female		Total part-time employees female	No.	2612	2655	2699	Group (all brands)	DISCLOSE
Total part-time employees female		Total part-time employees female	%	95%	93%	85%	Group (all brands)	
Breakdown of employees by age	KPI BI.1	Number of employees: <25	No	1610	1671	1628	Group (all brands)	DISCLOSE
Breakdown of employees by age	KPI BI.1	Number of employees: 25-34	No	4181	4087	3987	Group (all brands)	DISCLOSE
Breakdown of employees by age	KPI BI.1	Number of employees: 35-44	No	2781	2884	2987	Group (all brands)	DISCLOSE
Breakdown of employees by age	KPI BI.1	Number of employees: 45-54	No	1199	1268	1291	Group (all brands)	DISCLOSE
Breakdown of employees by age	KPI BI.1	Number of employees: 55 or above	No	520	574	652	Group (all brands)	DISCLOSE
Breakdown of employees by geographic region	KPI BI.1	Workforce - North America	%	10%	12%	14%	Group (all brands)	DISCLOSE
Breakdown of employees by geographic region	KPI BI.1	Workforce - South America	%	10%	9%	11%	Group (all brands)	DISCLOSE
Breakdown of employees by geographic region	KPI BI.1	Workforce - Europe	%	42%	42.5%	38.1%	Group (all brands)	DISCLOSE
Breakdown of employees by geographic region	KPI BI.1	Workforce - Africa & Middle East	%	100%	60%	60%	Group (all brands)	DISCLOSE
Breakdown of employees by geographic region	KPI BI.1	Workforce - Asia & Pacific	%	37%	35.4%	36.9%	Group (all brands)	DISCLOSE
Female management		Women in key management positions (N-I Executive committee)	%	51%	50%	58%	Group (all brands)	DISCLOSE
Female management		Women in Executive committee	%	33%	38%	55%	Group (all brands)	DISCLOSE
Female management		Women in Board of director	%	10%	20%	22%	Group (all brands)	DISCLOSE
Employees with disabilities		Employees with disabilities in production sites in France	%	7%	7%	8%	French factories (excluding Brazil)	DISCLOSE
Staff turnover	KPI BI.2	Staff turnover rate	%	30%	35%	34%	Group (all brands)	DISCLOSE
Turnover by gender	KPI BI.2	Turnover in women	%	31%	36%	34%	Group (all brands)	DISCLOSE
Turnover by gender	KPI BI.2	Turnover in men	%	24%	28%	27%	Group (all brands)	DISCLOSE
Turnover by age	KPI BI.2	25-34	%	32%	37%	36%	Group (all brands)	DISCLOSE



MATERIAL TOPIC	HKEX KPI ID	KPI NAME	UNIT	FY2021	FY2022	FY2023	SCOPE & DESCRIPTION	DISCLOSE / NO DISCLOSE
Turnover by age	KPI B1.2	35-44	%	22%	25%	24%	Group (all brands)	DISCLOSE
Turnover by age	KPI B1.2	45-54	%	20%	21%	24%	Group (all brands)	DISCLOSE
Turnover by age	KPI B1.2	55 or above	%	27%	50%	43%	Group (all brands)	DISCLOSE
Turnover by geographic region	KPI B1.2	Turnover - North America	%	50%	64%	53%	Group (all brands)	DISCLOSE
Turnover by geographic region	KPI B1.2	Turnover - South America	%	71%	54%	56%	Group (all brands)	DISCLOSE
Turnover by geographic region	KPI B1.2	Turnover - Europe	%	19%	26%	27%	Group (all brands)	DISCLOSE
Turnover by geographic region	KPI B1.2	Turnover - Africa & Middle East	%	N/A	N/A	N/A	Group (all brands)	DISCLOSE
Turnover by geographic region	KPI B1.2	Turnover - Asia & Pacific	%	20%	30%	27%	Group (all brands)	DISCLOSE
Turnover Retail sites		Retail (66% of total headcount)	%	N/A	43%	41%	Group (all brands)	
Turnover Office sites		Office (29% of total headcount)	%	N/A	20%	21%	Group (all brands)	
Turnover manufacturing sites		Production and Warehouse (5% of total headcount)	%	N/A	11%	17%	Group (all brands)	
HEALTH & SAFETY & WELL-BEING								
Health and safety (Group)	KPI B2.1	Number and rate of work-related fatalities occurring for each of the past three years including the reporting year	No.	0	0	0	Group (all brands)	DISCLOSE
Health and safety manufacturing France		Number of accidents	No.	9	7	22	French factories (excluding Brazil)	DISCLOSE
Health and safety manufacturing France		Work-related accident frequency rate	%	8.31%	5.48%	14.2%	French factories (excluding Brazil)	DISCLOSE
Health and safety manufacturing France		Work-related accident severity rate	%	0.66%	0.2%	0.5%	French factories (excluding Brazil)	DISCLOSE
Health and safety manufacturing France	KPI B2.2	Lost days due to work injury	No.	747	266	783	French factories (excluding Brazil)	DISCLOSE
TRAININGS								
Overall employees trained	KPI B3.1	Number of employees who received training last fiscal year	No.	N/A	6520	10030	97% of total headcount (all brands except ELEMIS and LimeLife)	DISCLOSE
Percentage employees trained of the Group	KPI B3.1	Percentage employees trained	%	N/A	67%	68%	97% of total headcount (all brands except ELEMIS and LimeLife)	DISCLOSE
Overall female employees trained	KPI B3.1	Number of female employees who received training last fiscal year	No.	N/A	5591	8582	97% of total headcount (all brands except ELEMIS and LimeLife)	DISCLOSE
Percentage employees female trained of the Group	KPI B3.1	Percentage employees female trained	%	N/A	67%	66%	97% of total headcount (all brands except ELEMIS and LimeLife)	DISCLOSE
Group total training hours workforce	KPI B3.2	Total training hours completed including all employee	No.	N/A	121590	151226	97% of total headcount (all brands except ELEMIS and LimeLife)	DISCLOSE
Group training average hours	KPI B3.2	Total average training hours per employees	No.	N/A	19	10	97% of total headcount (all brands except ELEMIS and LimeLife)	DISCLOSE

MATERIAL TOPIC	HKEX KPI ID	KPI NAME	UNIT	FY2021	FY2022	FY2023	SCOPE & DESCRIPTION	DISCLOSE / NO DISCLOSE
4 SUPPLIERS MANAGEMENT								
NOT JUST SUPPLIERS PROGRAM								
Direct suppliers assessed on CSR		Direct suppliers assessed on CSR	%	89%	95%	95%	Group (excluding LimeLife, Grown Alchemist and Sol de Janeiro)	DISCLOSE
Indirect suppliers assessed on CSR		Indirect suppliers assessed on CSR	%	47%	53%	64%	Group (excluding LimeLife, Grown Alchemist and Sol de Janeiro)	DISCLOSE
Direct and indirect procurement		Number of supplier identify as "high risk"	No.	7	15	7	Group (excluding LimeLife, Grown Alchemist and Sol de Janeiro)	DISCLOSE
Suppliers sustainability performance		Direct suppliers sustainability performance average	%	62.1%	63.7%	63.8%	Group (excluding LimeLife, Grown Alchemist and Sol de Janeiro)	DISCLOSE
Direct suppliers by geographic region	KPI B5.1	Suppliers - North America	%	9%	0%	0%	Group (excluding LimeLife, Grown Alchemist and Sol de Janeiro)	DISCLOSE
Direct suppliers by geographic region	KPI B5.1	Suppliers - South America	%	2%	4%	5%	Group (excluding LimeLife, Grown Alchemist and Sol de Janeiro)	DISCLOSE
Direct suppliers by geographic region	KPI B5.1	Suppliers - Europe	%	77%	82%	82%	Group (excluding LimeLife, Grown Alchemist and Sol de Janeiro)	DISCLOSE
Direct suppliers by geographic region	KPI B5.1	Suppliers - Africa & Middle East	%	0%	1%	2%	Group (excluding LimeLife, Grown Alchemist and Sol de Janeiro)	DISCLOSE
Direct suppliers by geographic region	KPI B5.1	Suppliers - Asia & Pacific	%	0%	13%	11%	Group (excluding LimeLife, Grown Alchemist and Sol de Janeiro)	DISCLOSE
5 COMMUNITY INVESTMENT- GROUP PHILANTHROPY								
Community investment	KPI B8.2	Charitable donations	EUROS	3631000	4330000	4810000	Group (all brands) including cash, in-kind, volunteering	DISCLOSE
Community investment	KPI B8.2	In-kind donations valorization only	EUROS	N/A	544000	780000	Group (all brands)	DISCLOSE



APPENDIX 2: ABOUT THIS REPORT AND CROSS TABLE WITH HKEX ESG GUIDE

THIS REPORT AIMS TO:

- **Review the Group's sustainability achievements and challenges in the 2023 financial year (FY2023)** – April 1, 2022 to March 31, 2023 – and share some of the good practices and initiatives started or continued this year.
- **Comply with regulatory reporting requirements.** As the Group is listed on the Hong Kong Stock Exchange, it is a requirement to publish certain social, environmental and governance information every year. The Group is also required to comply with the provisions of the

EU Directive 2013/34/EU regarding the publication of non-financial information and information related to diversity, as well as its transposition into Luxembourg law in July 2016. The purpose of this report is to fulfil both non-financial reporting obligations. A cross-referenced table listing the requirements is found in Appendix 27 of the Hong Kong Stock Exchange (HKEX) ESG Guide.

The report covers material issues rated as 'high' and some issues rated as 'medium'. Issues rated as 'low' are not covered in this report but are closely monitored.

IN TERMS OF SCOPE, THIS REPORT PRESENTS:

- Consolidated indicators for the L'OCCITANE Group, covering all own brands, the Group's operations and those it manages directly.
- When an indicator is only relevant for a specific scope, the perimeter is specified.

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APPENDIX 3: CROSS-REFERENCE TABLE OF INFORMATION REQUIRED BY THE HONG KONG STOCK EXCHANGE

CROSS-REFERENCE TABLE OF INFORMATION REQUIRED BY THE HONG KONG STOCK EXCHANGE - SUBJECT AREAS, ASPECTS, GENERAL DISCLOSURES AND KPIS		REPORT REFERENCE	
A. ENVIRONMENTAL			
Aspect A1: Emissions	<p>General Disclosure: Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.</p> <p>Note:</p> <ul style="list-style-type: none"> Air emissions include NO_x, SO_x, and other pollutants regulated under national laws and regulations. Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride. Hazardous wastes are those defined by national regulations. 	ENVIRONMENTAL SECTION : page 19-40	
	KPI A1.1	The types of emissions and respective emissions data.	ENVIRONMENTAL SECTION – CLIMATE : page 33-37
	KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	APPENDIX I KPIS TABLE : page 55-61
	KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	APPENDIX I KPIS TABLE : page 55-61
	KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	APPENDIX I KPIS TABLE : page 55-61
	KPI A1.5	Description of emission target(s) set and steps taken to achieve them.	ENVIRONMENTAL SECTION – CLIMATE : page 33-37
	KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	ENVIRONMENTAL SECTION – WASTE : page 38-40
Aspect A2: Use of Resources	<p>General Disclosure: Policies on the efficient use of resources, including energy, water and other raw materials.</p> <p>Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc</p>	ENVIRONMENTAL SECTION : page 19-40	
	KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	APPENDIX I KPIS TABLE : page 55-61
	KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	APPENDIX I KPIS TABLE : page 55-61
	KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	ENVIRONMENTAL SECTION – CLIMATE : page 33-37
	KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them	ENVIRONMENTAL SECTION – WATER : page 31-32
	KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	ENVIRONMENTAL SECTION – PACKAGING : page 20-24 APPENDIX I KPIS TABLE : page 55-61
Aspect A3: The Environment and Natural Resources	<p>General Disclosure: Policies on minimising the issuer's significant impacts on the environment and natural resources.</p>	ENVIRONMENTAL SECTION – BIODIVERSITY : page 25-30	
	KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	ENVIRONMENTAL SECTION – BIODIVERSITY : page 25-30

CROSS-REFERENCE TABLE OF INFORMATION REQUIRED BY THE HONG KONG STOCK EXCHANGE - SUBJECT AREAS, ASPECTS, GENERAL DISCLOSURES AND KPIS			REPORT REFERENCE
Aspect A4: Climate Change	General Disclosure: Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.		ENVIRONMENTAL SECTION – CLIMATE : page 33-37
	KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.	ENVIRONMENTAL SECTION – CLIMATE : page 33-37
B. SOCIAL			
EMPLOYMENT AND LABOUR PRACTICES			
Aspect B1: Employment	General Disclosure: Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.		SOCIAL & COMMUNITY SECTION – EMPLOYEE : page 42-48
	KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	SOCIAL & COMMUNITY SECTION – EMPLOYEE : page 42-48 APPENDIX I KPIS TABLE : page 55-61
	KPI B1.2	Employee turnover rate by gender, age group and geographical region.	APPENDIX I KPIS TABLE : page 55-61
Aspect B2: Health and Safety	General Disclosure: Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.		SOCIAL & COMMUNITY SECTION – EMPLOYEE : page 42-48
	KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	APPENDIX I KPIS TABLE : page 55-61
	KPI B2.2	Lost days due to work injury.	APPENDIX I KPIS TABLE : page 55-61
	KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	SOCIAL & COMMUNITY SECTION – EMPLOYEE : page 42-48
Aspect B3: Development and Training	General Disclosure: Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. Note: Training refers to vocational training. It may include internal and external courses paid by the employer.		SOCIAL & COMMUNITY SECTION – EMPLOYEE : page 42-48
	KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	APPENDIX I KPIS TABLE : page 55-61
	KPI B3.2	The average training hours completed per employee by gender and employee category.	APPENDIX I KPIS TABLE : page 55-61
Aspect B4: Labour Standards	General Disclosure: Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.		SOCIAL & COMMUNITY SECTION – EMPLOYEE : page 42-48
	KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	SOCIAL & COMMUNITY SECTION – EMPLOYEE : page 42-48
	KPI B4.2	Description of steps taken to eliminate such practices when discovered.	SOCIAL & COMMUNITY SECTION – EMPLOYEE : page 42-48

CROSS-REFERENCE TABLE OF INFORMATION REQUIRED BY THE HONG KONG STOCK EXCHANGE - SUBJECT AREAS, ASPECTS, GENERAL DISCLOSURES AND KPIS			REPORT REFERENCE
OPERATING PRACTICES			
Aspect B5: Supply Chain Management	General Disclosure: Policies on managing environmental and social risks of the supply chain.		GOVERNANCE SECTION – RESPONSIBLE SUPPLY CHAIN : page 17-18
	KPI B5.1	Number of suppliers by geographical region.	APPENDIX I KPIS TABLE : page 55-61
	KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	GOVERNANCE SECTION – RESPONSIBLE SUPPLY CHAIN : page 17-18
	KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	GOVERNANCE SECTION – RESPONSIBLE BUSINESS : page 12-18 ENVIRONMENTAL SECTION – BIODIVERSITY : page 25-30
	KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	ENVIRONMENT SECTION – PRODUCT ECO-DESIGN : page 20-24
Aspect B6: Product Responsibility	General Disclosure: Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.		GOVERNANCE SECTION – PRODUCT RESPONSIBILITY : page 14-16
	KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	APPENDIX I KPIS TABLE : page 55-61
	KPI B6.2	Number of products and service related complaints received and how they are dealt with	GOVERNANCE SECTION – PRODUCT RESPONSIBILITY : page 14-16
	KPI B6.3	Description of practices relating to observing and protecting intellectual property rights	GOVERNANCE SECTION – PRODUCT RESPONSIBILITY : page 14-16
	KPI B6.4	Description of quality assurance process and recall procedures.	GOVERNANCE SECTION – PRODUCT RESPONSIBILITY : page 14-16
	KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	GOVERNANCE SECTION – PRODUCT RESPONSIBILITY : page 14-16
Aspect B7: Anti-corruption	General Disclosure: Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering		GOVERNANCE SECTION – ETHICS : page 13
	KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	APPENDIX I KPIS TABLE : page 55-61
	KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	GOVERNANCE SECTION – ETHICS : page 13
	KPI B7.3	Description of anti-corruption training provided to directors and staff.	GOVERNANCE SECTION – ETHICS : page 13
COMMUNITY			
Aspect B8: Community Investment	General Disclosure: Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.		SOCIAL & COMMUNITY SECTION – PHILANTHROPY : page 49-54
	KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	SOCIAL & COMMUNITY SECTION – PHILANTHROPY : page 49-54
	KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	SOCIAL & COMMUNITY SECTION – PHILANTHROPY : page 49-54



APPENDIX 4: MAIN NON-FINANCIAL RISKS

RISK CATEGORY	RISKS IDENTIFIED	POLICIES AND ACTIONS IMPLEMENTED	ESG REPORT SECTION
Risks associated to the environment	<ul style="list-style-type: none"> Biodiversity loss; Natural resource crises (e.g. water, ingredients, energy, etc.). 	<ul style="list-style-type: none"> Environmental management system and ISO 14001 certification; Tests carried out on the waste released into the air and water; Waste reduction and recycling; RE100 commitment (100% renewable energy). 	ENVIRONMENTAL SECTION
Risks associated to the supply chain	<ul style="list-style-type: none"> Non-compliance with human rights obligations/product regulations by suppliers or subcontractors; Pollution generated by suppliers or subcontractors; Unavailability of key raw materials; Unbalanced relationship with suppliers or subcontractors; Industrial accidents affecting manufacturing capacity 	<ul style="list-style-type: none"> Group CSR policy; Auditing of supply chain risks; Evaluation of suppliers in terms of CSR; Multi-year contracts with producers; Organic and fair-trade certifications for key raw materials. 	GOVERNANCE SECTION
Risks associated to employees	<ul style="list-style-type: none"> Behaviour that infringes human rights (discrimination, harassment, etc.); Insufficient workplace health and safety; Non-compliance with local labour laws. 	<ul style="list-style-type: none"> Group CSR policy; Diversity and inclusion charter; Auditing of Human Resources risks; OHSAS 18001 certification of manufacturing sites; Accident prevention and workplace safety plan; Survey on employee satisfaction. 	SOCIAL SECTION
Risks associated to ethics	<ul style="list-style-type: none"> Fraudulent or unethical behaviour (corruption, tax fraud, conflict of interest, money laundering, etc.); Business relationship with entities located in countries under sanctions. 	<ul style="list-style-type: none"> Code of Business Conduct; Code of Ethics for Purchasing teams; Auditing of practices; Local and global whistleblowing channels; KYC guidelines ("Know Your Customer"). 	GOVERNANCE SECTION
Risks associated to personal data	<ul style="list-style-type: none"> Non-compliance with data protection regulations (e.g. loss of personal data, misuse of personal data, etc.); Leak of personal data. 	<ul style="list-style-type: none"> Global privacy policy; Data breach policy; Customer, employee, and candidate data processing guidelines; Training sessions and awareness actions organised by the Data Protection Officer. 	GOVERNANCE SECTION
Products quality	<ul style="list-style-type: none"> Use of ingredients that have an undesirable effect on a person's health or the environment; Product recalls for reasons related to consumer health and safety. 	<ul style="list-style-type: none"> Monitoring regulations; Quality control checks and strict respect for product shelf-life; Raw materials charter; Formulation charter. 	ENVIRONMENTAL SECTION

APPENDIX 5: STAKEHOLDER ENGAGEMENT PROCESS

STAKEHOLDERS	WHY THE GROUP ENGAGES	HOW THE GROUP ENGAGES	KEY TOPICS AND EXPECTATIONS
Owners, shareholders, and investors	The Group engages stakeholders on its sustainability strategy, and performance of the Group, with a focus on long-term positive impact and the triple bottom line model.	By reporting, answering questions, organising face-to-face meetings, providing a results presentation once a year, and dedicated contact for investors.	Strategy and vision (business and sustainability), sustainability performance, ESG reporting, sustainability project valorisation, positive impact, and SDGs.
Employees	The Group values employee feedback so it may improve its processes and ways of working. This also helps the Group find out about potential concerns in a proactive manner, to nurture its talent, to attract new talents and to promote the Group's values.	Sociabble (internal social media), surveys (GPTW in most countries every two years, mood survey in many countries since the COVID-19), town hall with top management, headquarter and external speakers, solidarity events (Race For Vision), roll-out of agile and flexible working practices throughout the whole Group.	Business strategy, customer expectations, health and wellbeing, career development, social benefits, diversity and inclusion, sustainability, values, transparency, ethics, fairness, feeling included in decision-making processes, being heard, feeling respected and valued, having a voice.
Customers	Customers satisfaction and engagement is a top priority. The Group value their feedback on products and brands experiences online or in stores. The Group also engage them on sustainability, inviting them to recycle or to buy eco-responsible products, through communications, stores, dedicated pop-up stores or experiences.	Social media listening customer data analysis, interviews with beauty advisors, trend analysis, focus groups, customer service, questionnaires, dedicated Centre to test formulas.	Product safety, efficiency and quality, transparency on formula (ingredients, sourcing, naturality), product eco-design, environmental and social footprint of products, responsible sourcing, brand experiences beyond products, human rights, ethical business practices.
Suppliers	The Group engages on various topics so it can raise the bar on sustainability performance and support its suppliers in overcoming challenges. Suppliers also help the Group manage its risks, collect ESG data, and improve traceability.	Sustainable sourcing team for local direct producers, <i>#NotJustSuppliers</i> programme (CSR criteria in supplier selection, performance review, risk management and innovation), partnership programme, member of Responsible Beauty Initiative of EcoVadis, global and local Purchasing organisation <i>#OneTeam</i> .	Innovation with a focus on sustainable innovation, CSR performance, alignment with the Group's Sustainability strategy, resilience, contribution to the SDGs.
Local communities	Local communities are key and the Group's partners in the field in its Nature Positive and Carbon net-zero ambitions. The Group aims to generate a positive impacts where it operate but also where it sources from all around the world. This engagement is important to improve the livelihoods of smallholder farmers but also to secure supply of key naturals.	Sustainable communities' program, nine employees dedicated to daily contact with local producers, Fairtrade certification, RESIST programme in Burkina Faso, regenerative agriculture and Fair-Trade farmer collective in France, forums with producers. L'OCCITANE Foundation and Fund, with a team of five persons, donations to local communities and NGOs (funds or products), where they source and operate (in subsidiaries).	Sustainable agriculture, living wage, livelihoods, know-how, landscape preservation, family farming. Access to health, education, training and security.
Products Industry, associations, and coalitions	Influence and transform business ecosystem and value chain towards more sustainable practices. The Group also closely monitor regulatory evolutions. Visibility, knowledge, best practices, business opportunities.	Meetings, conferences, calls, advocacy, membership, workshops	Regenerative agriculture and Biodiversity (OP2B) Plastic (EMAF), Climate (B-Corp Climate) Regulation (IIVS, ...), Procurement Women leadership and network
NGOs and non-profit Organisations	The Group undertakes actions at global and local levels on projects related to its responsible sourcing activities. The Group is also active on issues related to sanitation, biodiversity, climate and human rights. It builds relationships with NGOs for influence matters, but also to support their philanthropic efforts, globally and locally (Foundation and Fund's activities, mostly on our historical commitments: to combat avoidable blindness, empower women and protect biodiversity; but also local commitments of the Group's affiliates around the world).	Ongoing dialogue, face-to-face meetings, representation in governance (for instance within the Foundation's Board), participation in conferences, webinars, training, collaborative projects, partnerships and philanthropic support (money and products donation, mostly), common communication and valorisation operations.	Value environmental and social impact, support to rights-holders. When it comes to the Group's philanthropic commitment, supporting NGOs to participate to make a change for women empowerment in Burkina Faso, fighting avoidable blindness and respecting biodiversity around the world.
Government	The Group engages in positive lobbying to create enabling conditions and raise funding for its responsible agenda, at national and local levels. The Group monitors and participates in EU regulations to advance its vision of natural and sustainable cosmetics. The Group's top leaders take a leadership role on the global stage to advocate for responsible business (UN ecosystem).	Ongoing dialogue, meetings, advocacy.	The Group's approach to regenerative agriculture, to sustainable cosmetics, business contribution to the SDGs, regulations.

STAKEHOLDERS	WHY THE GROUP ENGAGES	HOW THE GROUP ENGAGES	KEY TOPICS AND EXPECTATIONS
Young Generation	The Group takes action to understand the needs and tensions experienced by Gen Z's and Boomers in order to provide them an unforgettable sensory experience through our product innovation, personalised and relevant communication, and enchanting services.	Qualitative and Quantitative market research, whitespace opportunity analysis, trend analysis, Design Thinking, Test & Learn.	Meeting consumer preferences and expectations, innovation pipeline focused on expansion potential to recruit new customers to the brand.
The Planet / Nature	The Group is dependant on nature and plants to create products and services. It want to become a nature positive & carbon net-zero company. The Group's ambition is to measure and reduce its impacts on biodiversity and climate change, and also generate biodiversity at the equivalent rate of the areas impacted by its activities and contribute to carbon sink projects with a prominent focus on biodiversity.	Reduce the impact of the Group's value chain by developing regenerative and sustainable agriculture in the production sectors of plants used in its cosmetic products and by reducing the GHG emissions of its activities. Contribute to the preservation and regeneration of ecosystems and the increase of carbon sinks in its supply chains (forest ecosystems, regenerative agriculture, organic, etc.) and in its impact areas (ex: Indonesia). Preserving water resources - water stewardship. Reducing the impact of its activities on water (water consumption, water pollution) and preserving areas with important water issues (wetlands, etc.).	Measurement, reduction of the Group's negative impact on biodiversity and contribution to climate change. Regeneration/restoration/conservation on the locations impacted by the Group in order to become nature positive and carbon net-zero.
Affiliates, Distributors, Local Countries	Being a retail company with presence in 90 countries, the Group is working with different partners in each of these, whether those partners are distributors or subsidiaries. They represent the Group for local communities and for its consumers.	Discussions, regular meetings and launch progressive evaluations on sustainability performance and improvement areas to identify needs, risks and opportunities regarding social and environmental impact	Being sure to embed the Group's values, its corporate responsibility principles, and manage its impact

