

Disclaimer	
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Cash Dividend Announcement for Equity Issuer	
Issuer name	L'Occitane International S.A.
Stock code	00973
Multi-counter stock code and currency	Not applicable
Other related stock code(s) and name(s)	Not applicable
Title of announcement	FINAL DIVIDEND FOR THE YEAR ENDED 31 MARCH 2023
Announcement date	27 September 2023
Status	Update to previous announcement
Reason for the update / change	Update the exchange rate, default currency and amount in which the dividend will be paid and information relating to withholding tax
Information relating to the dividend	
Dividend type	Final
Dividend nature	Ordinary
For the financial year end	31 March 2023
Reporting period end for the dividend declared	31 March 2023
Dividend declared	EUR 0.03129 per share
Date of shareholders' approval	27 September 2023
Information relating to Hong Kong share register	
Default currency and amount in which the dividend will be paid	HKD 0.2552 per share
Exchange rate	EUR 1 : HKD 8.157
Ex-dividend date	03 October 2023
Latest time to lodge transfer documents for registration with share registrar for determining entitlement to the dividend	04 October 2023 16:30
Book close period	From 05 October 2023 to 10 October 2023
Record date	10 October 2023
Payment date	20 October 2023
Share registrar and its address	Computershare Hong Kong Investor Services Limited
	Shops 1712–1716, 17th Floor, Hopewell Centre
	183 Queen's Road East
	Wanchai Hong Kong

Information relating to withholding tax										
Details of withholding tax applied to the dividend declared	Please refer to the circular of 2023 annual general meeting of the Company dated 5 September 2023 for details about withholding tax arrangement in respect of the final dividend.									
	<table border="1"> <thead> <tr> <th>Type of shareholders</th> <th>Tax rate</th> <th>Other relevant information (if any)</th> </tr> </thead> <tbody> <tr> <td>Hong Kong resident Shareholders which hold less than 10% of the capital of the Company</td> <td>10%</td> <td>The Luxembourg withholding tax levied on dividends paid by the Company to Hong Kong resident Shareholders will be 10% of the gross amount of the dividends.</td> </tr> <tr> <td>Other non-Hong Kong resident Shareholders</td> <td>15%</td> <td>Dividends paid by the Company to the Shareholders are as a rule subject to a withholding tax of up to 15% in Luxembourg, depending on specific circumstances. However, subject to the provisions of an applicable double tax treaty, the rate of withholding tax may be reduced.</td> </tr> </tbody> </table>	Type of shareholders	Tax rate	Other relevant information (if any)	Hong Kong resident Shareholders which hold less than 10% of the capital of the Company	10%	The Luxembourg withholding tax levied on dividends paid by the Company to Hong Kong resident Shareholders will be 10% of the gross amount of the dividends.	Other non-Hong Kong resident Shareholders	15%	Dividends paid by the Company to the Shareholders are as a rule subject to a withholding tax of up to 15% in Luxembourg, depending on specific circumstances. However, subject to the provisions of an applicable double tax treaty, the rate of withholding tax may be reduced.
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Information relating to listed warrants / convertible securities issued by the issuer										
Details of listed warrants / convertible securities issued by the issuer	Not applicable									
Other information										
Other information	Not applicable									
Directors of the issuer										
As at the date of this announcement, the executive directors of the Company are Mr. Reinold Geiger (Chairman), Mr. André Hoffmann (Vice-Chairman and Chief Executive Officer), Mr. Karl Guénard (Company Secretary), Mr. Séan Harrington (Chief Executive Officer of ELEMIS) and Mr. Laurent Marteau, the non-executive director of the Company is Mr. Thomas Levilion and the independent non-executive directors of the Company are Mrs. Christèle Hiss Holliger, Mr. Charles Mark Broadley, Ms. Betty Liu and Mr. Jackson Chik Sum Ng.										