

Particulars

About Your Organisation

1.1 Member Name

L'Occitane International S.A.

1.2 Membership Number

4-1325-20-000-00

1.3 Membership Sector

Consumer Goods Manufacturers

1.4 Membership Category

Ordinary

1.5 Country

Luxembourg

2.0 Does your company or organisation produce, process, consume or sell any palm oil or any products containing derivatives of palm oil?

Yes

2.1 Please select all description(s) that describe the palm oil-related activities of your company or organisation. Multiple selections are allowed, and not limited to the primary sector of the member's RSPO membership. You will be required to complete the relevant ACOP section based on your selection(s).

- I own and operate oil palm estate(s) and/or palm oil mill(s)
- I represent a palm oil Independent Smallholder farmer Group
- I own and operate independent palm oil mills
- I own and operate independent palm kernel crushing plants - Processors and/or Traders
- I trade or broker palm oil, palm kernel oil or related products - Processors and/or Traders
- I am a refiner of palm oil or palm kernel oil - Processors and/or Traders
- I am a processor of intermediate (B2B) palm oil, palm kernel oil or related fractions/derivatives - Processors and/or Traders
- I am a B2B distributor or wholesaler of palm oil, palm kernel oil or related products - Processors and/or Traders
- I manufacture final consumer (B2C) products containing palm oil, palm kernel oil or related products. This includes products manufactured by 3rd party contractors - Consumer Goods Manufacturers
- I retail final consumer (B2C) products containing palm oil, palm kernel oil or related products - Retailers
- I operate food retail outlets that use palm oil, palm kernel oil or related products - Retailers
- I am a conservation and environmental NGO supporting the sustainable development of the palm oil industry
- I am a social and human development NGO supporting the sustainable development of the palm oil industry

Consumer Goods Manufacturers

1. Operational Profile

1.1 Please state your company's main activity within the palm oil supply chain.

- Food Good Manufacturer - own brand
- Food Good Manufacturer - third-party brand
- Home & Personal Care Good Manufacturer - own brand
- Home & Personal Care Good Manufacturer - third-party brand
- Ingredient Manufacturers
- Biofuels
- Other

Other

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2. Palm Oil and Certified Sustainable Palm Oil Consumption

Information in Section 2.0 - Palm Oil and Certified Sustainable Palm Oil Consumption - is a mandatory declaration in your ACOP. This includes volume data on palm oil, palm kernel oil and related products consumed, to enable the RSPO to accurately calculate uptake of individual members, sectors and RSPO members as a whole. ACOP reports without reported volume data will be considered as incomplete and will not be accepted. Incomplete ACOP reports may lead to suspension or termination of RSPO membership.

2.1 Please list down all operations and subsidiaries using palm oil, palm kernel oil and related products that are owned and/or managed by the member, including those under Group Membership

L'Occitane International S.A. Luxembourg Parent Parent Global Global
 Laboratoires M&L * Manosque — France 100.0 100.0 Global Global
 M&L Distribution France S.a.r.l. ** Manosque — France 100.0 100.0 Global Global
 Café Retail 86 * Paris — France 100.0 100.0 Global Global
 L'Occitane Inc. * New York — USA 100.0 100.0 Global Equity
 L'Occitane (Far East) Limited * Hong Kong 100.0 100.0 Global Global
 L'Occitane Singapore Pte. Limited ** Singapore 100.0 100.0 Global Global
 L'Occitane Japon K.K. *** Tokyo — Japan 100.0 100.0 Global Global
 Melvita Japon K.K. ** Tokyo — Japan 100.0 100.0 Global Global
 L'Occitane Do Brasil * Jundjai — Brazil 100.0 100.0 Global Global
 Espaço Do Banho *** Sao Paulo — Brazil 100.0 100.0 Global Global
 L'Occitane Ltd. * London — UK 100.0 100.0 Global Global
 L'Occitane GmbH * Villach — Austria 70.0 70.0 Global Global
 L'Occitane GmbH * Dusseldorf — Germany 100.0 100.0 Global Global
 L'Occitane Italia S.r.l. * Milan — Italy 100.0 100.0 Global Global
 L'Occitane Australia Pty Ltd ** Sydney — Australia 100.0 100.0 Global Global
 L'Occitane (Suisse) S.A. * Geneva — Switzerland 100.0 100.0 Global Global
 L'Occitane Espana S.L * Madrid — Spain 100.0 100.0 Global Global
 L'Occitane Central Europe s.r.o. * Prague — Czech Rep. 100.0 100.0 Global Global
 L'Occitane (Taiwan) Limited *** Taipei — Taiwan 100.0 100.0 Global Global
 L'Occitane Belgium Sprl * Antwerpen — Belgium 100.0 100.0 Global Global
 L'Occitane Trading (Shanghai) Co. Limited ** Shanghai — China 100.0 100.0 Global Global
 L'Occitane (Korea) Limited ** Seoul — Korea 100.0 100.0 Global Global
 L'Occitane Airport Venture LLC ** Dallas — USA 65.0 65.0 Global Global
 L'Occitane Mexico S.A. de CV * Mexico City — Mexico 99.9 99.9 Global Global
 L'Occitane (China) Limited ** Hong Kong 100.0 100.0 Global Global
 L'Occitane Macau Limited ** Macau 100.0 100.0 Global Global
 L'Occitane Rus LLC (Russia) * Moscow — Russia 100.0 100.0 Global Global
 Melvita (International) SAS (formerly
 Verveina SAS)
 ** Manosque — France 100.0 100.0 Global Global
 L'Occitane Thailand Ltd. ** Bangkok — Thailand 100.0 100.0 Global Global
 L'Occitane Ventures (Thailand) Ltd. ** Bangkok — Thailand 100.0 100.0 Global Global
 L'Occitane Polska Sp.z.o.o * Warsaw — Poland 100.0 100.0 Global Global
 L'Occitane Canada Corp * Toronto — Canada 100.0 100.0 Global Global
 L'Occitane India Private Limited ** New Delhi — India 51.0 51.0 Global Global
 L'Occitane Nederland B.V. * Amsterdam, The Netherlands 100.0 100.0 Global Global
 L'Occitane Malaysia SDN ** Kuala Lumpur — Malaysia 100.0 100.0 Global Global
 L'Occitane Ireland Ltd * Dublin — Ireland 100.0 100.0 Global Global
 Symbiose Cosmetics France SAS * Paris — France 97.8 100.0 Global Global
 Symbiose Cosmetics Korea ** Seoul — Korea 97.8 100.0 Global Global
 L'Occitane Nordic AB * Stockholm — Sweden 100.0 100.0 Global Global
 L'Occitane South Africa * Johannesburg — South Africa 100.0 100.0 Global Global
 L'Occitane International GMBH * Dusseldorf — Germany 100.0 100.0 Global Global
 L'Occitane Portugal Unipessoal LDA * Lisbon — Portugal 100.0 100.0 Global Global
 L'Occitane Norge AS * Oslo — Norway 100.0 100.0 Global Global
 L'Occitane Distribution Asia Pte. Ltd. ** Singapore 100.0 100.0 Global Global
 L'Occitane Opera Industria e Comercio de
 Cosméticos LTDA
 *** São Paulo — Brazil 100.0 100.0 Global Global
 LimeLife Co-Invest Sarl (Lux) ** Luxembourg 58.0 58.6 Global Global
 LimeLife USA LLC ** New York — USA 58.0 58.6 Global Global
 LimeLife Canada ** Toronto — Canada 58.0 58.6 Global Global
 LimeLife Brasil Comercio De Cosméticos e
 Produtos De Perfumaria LTDA
 ** Sao Paulo — Brazil 58.0 58.6 Global Global
 LimeLife Servicos de Cobranca Ltda ** Sao Paulo — Brazil 58.0 58.6 Global Global
 LimeLife Gesta de sistema de franquia Eireli ** Sao Paulo — Brazil 58.0 58.6 Global Global

LimeLife France SAS ** Paris — France 58.0 58.6 Global Global
 LimeLife by Alcone UK Ltd ** London — UK 58.0 58.6 Global Global
 LimeLife Deutschland GMBH ** Berlin — Germany 58.0 58.6 Global Global
 LimeLife Italia S.P.A. ** Milan — Italy 58.0 58.6 Global Global
 LimeLife by Alcone Espana S.L. ** Madrid — Spain 58.0 58.6 Global Global
 Limelife Australia ** Sydney — Australia 58.0 58.6 Global Global
 Limelife Ireland (branch of UK) ** Dublin — Ireland 58.0 58.6 Global Global
 Limelife Japan ** Tokyo — Japan 58.0 0.6 Global Global
 LimeLife Fempire Fund LLC ** New-York — USA 58.0 0.0 Global Not
 consolidated
 LOI Participations SARL * Luxembourg — Luxembourg 100.0 100.0 Global Global
 L'Occitane Innovation Lab * Manosque — France 100.0 100.0 Global Global
 LOI ELEMIS SARL * Luxembourg — Luxembourg 98.6 90.9 Global Global
 ELEMIS Ltd USA ** Coral Gables — US 98.6 90.9 Global Global
 Elemis SPS LLC ** Wilmington — US 98.6 90.9 Global Global
 ELEMIS Ltd UK ** Bristol — UK 98.6 90.9 Global Global
 Elemis Spa Ltd (UK) ** Bristol — UK 98.6 90.9 Global Global
 Elemis Asia Pacific Limited ** Hong-Kong — China 98.6 90.9 Global Global
 Duolab International SARL * Plan les Ouates — Switzerland 100.0 100.0 Global Global
 Duolab UK Limited ** London — UK 100.0 100.0 Global Global
 Caspum S.A. * Marseille — France 26.0 27.7 Equity Equity
 Caspum Inc. * Texas — US 26.0 27.7 Equity Equity
 Good Glamm Group * Pune — India 15.5 23.3 Equity Equity
 LOC SOL Holding Inc. * Dover Kent County — USA 100.0 0.0 Global Not
 consolidated
 LOC SOL Owners Inc. ** Dover Kent County — USA 83.0 0.0 Global Not
 consolidated
 LOC SOL Target Inc. ** Dover Kent County — USA 83.0 0.0 Global Not
 consolidated
 Sol de Janeiro Holding Inc. ** Dover Kent County — USA 83.0 0.0 Global Not
 consolidated
 Sol de Janeiro USA Inc. ** Dover Kent County — USA 83.0 0.0 Global Not
 consolidated
 Sol de Janeiro SAS ** Paris — France 83.0 0.0 Global Not
 consolidated
 Sol de Janeiro IP Inc. ** Dover Kent County — USA 83.0 0.0 Global Not
 consolidated
 L'Occitane Middle East FZCO JV * Dubai — UAE 51.0 51.0 Equity Equity
 L'Occitane Arabia ** Jeddah KSA 51.0 0.0 Equity Not
 consolidated
 L'Occitane Emirates LLC ** Dubai, UAE 51.0 0.0 Equity Not
 consolidated

2.1.1 In which markets does your company sell goods with palm oil and oil palm products?

Europe °,North America °,China,India,Malaysia,Indonesia,Africa °,Latin America °,Rest of the World °

DL.2.0 In order to facilitate ease of reporting and transparency, RSPO members operating within the palm oil demand supply chain can now choose to report palm oil and palm oil product volumes on:

an aggregate level (as in previous ACOP reporting cycles)

2.2 Total volume of uncertified and certified palm oil, palm kernel oil and related products purchased for use in your company's own-brand and third-party brand products

Description	Tonnes
Total volume of crude palm oil (tonnes)	0.00
Total volume of crude palm kernel oil (tonnes)	0.00
Total volume of palm kernel expeller (tonnes)	0.00
Total volume of crude palm oil/palm kernel oil-based derivatives and fractions (tonnes)	3523.00
Total	3523.00

2.2.1 Please estimate the percentage of derivatives and fractions (reported in Question CG.2.2) derived from palm oil or from palm kernel oil. The default split for volumes is assumed to be 80% palm oil-based derivatives and 20% palm kernel oil-based derivatives.

Description	Percentage
Palm oil-based derivatives and fractions	46
Palm kernel oil-based derivatives and fractions	54

2.3 Please estimate the regional distribution of your company's uncertified and certified palm oil, palm kernel oil and related products sales (as declared in Question 2.2) in the following countries/regions.

Countries/Regions	Percentage
Europe	20
North America	20
Malaysia	1
Indonesia	1
China	17
India	1
Latin America	3
Africa	1
Rest of World	36

2.4 Volume of RSPO-certified palm oil, palm kernel oil and related products purchased for use in your company's own-brand and third-party brand products in the year:

Description	Crude/Refined Palm Oil (CSPO)	Crude/Refined Palm Kernel Oil (CSPKO)	Palm Kernel Expeller (CSPKE)	Certified Derivatives and Fractions
RSPO Credits from Mill / Crusher	0.00	0.00	0.00	0.00
RSPO Credits from Independent Smallholder	0.00	0.00	0.00	0.00
Mass Balance (MB)	0.00	0.00	0.00	3431.00
Segregated (SG)	0.00	0.00	0.00	1.00
Identity Preserved (IP)	0.00	0.00	0.00	13.00
Total	0.00	0.00	0.00	3445.00

2.4.1 Please estimate the percentage of RSPO-certified derivatives and fractions (reported in Question CG.2.4) derived from RSPO-certified palm oil or from RSPO-certified palm kernel oil. The default split for volumes is assumed to be 80% palm oil-based derivatives and 20% palm kernel oil-based

Description	Percentage
Certified Palm oil-based derivatives and fractions	46
Certified Palm kernel oil-based derivatives and fractions	54

2.5 According to the volume information you have provided in Question 2.2 and Question 2.4, your company's certified palm oil and palm oil products uptake is:

97.79%

2.5.1 Please provide additional information on your certified palm oil, palm kernel oil and related products uptake. This may include your usage of RSPO Credits to cover gaps in certified uptake, changes due to business environment, variations due to stock positions or efforts to support independent smallholders beyond volume commitments.

2022 has been a difficult year regarding supply of RSPO certified and non RSPO certified palm based derivatives, due to supply issues in the raw materials global market in 2022.

The scope of 2022 Acop is concerning the following brands : L'Occitane en Provence, Melvita, Elemis, and L'Occitane au Brésil. These brands are representing more than 90 % of the Fiscal Year 2022 global turnover of L'Occitane International Group.

The other brands of the group, mainly acquired recently, are working to be able to report on next year's ACOP and will be concerned by the 2025 target (100% CSPO derivatives by 2025)

The L'Occitane International Group wants to support independant small holders.

2022 was dedicated to design a project with one of L'Occitane International Group's supplier and a local partner. The aim of the project is to support RSPO certification for the small holders involved (200 ha of plantation) based on a jurisdictional approach

L'Occitane International Group is considering to buy RSPO Small Holder Credits from this project in 2023.

2.6 Please estimate the regional sales volume distribution of your company's RSPO certified palm oil, palm kernel oil and related products (as declared in Question 2.4) in the following countries/regions:

Countries/Regions	Percentage
Europe	20
North America	20
Malaysia	1
Indonesia	1
China	17
India	1
Latin America	3
Africa	1
Rest of World	36

3. TimeBound Plan

3.1 Which year did your company achieve (or expects to achieve) the RSPO supply chain certification?

2012

3.2 Which year did your company begin (or expects to begin) using RSPO-certified sustainable palm oil and palm oil products in own-brand products

2012

3.2.1 If the previous target year has not been met, please explain why.

-

3.3 Which year did your company begin (or expects to begin) using only RSPO-certified sustainable palm oil and palm oil products from any supply chain option in own-brand products.

2025

3.3.1 If the previous target year has not been met, please explain why.

-

3.4 Which year did your company begin (or expects to begin) using only RSPO-certified sustainable palm oil and palm oil products from physical supply chain options (Identity Preserved, Segregated and/or Mass Balance) in own-brand products.

2025

3.4.1 If the previous target year has not been met, please explain why.

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4. Trademark Use

4.1 Does your company use or plan to use the RSPO Trademark in own-brand products?

Yes

4.2 Please select the countries where your company uses or intends to use the Trademark

Applies globally

4.2.1 Which year did your company begin (or expects to begin) using the RSPO Trademark

2012

5. Actions for Next Reporting Period

5.1 Please outline activities that your company will take in the coming year to promote the production or consumption of certified sustainable palm oil (CSPO)

- Participation in RSPO Working Group or Task Forces
- Support Independent Smallholders (ISH)
- Contribute to the RSPO Smallholder Trainer Academy
- Financial contribution to the RSPO Smallholder Support Fund
- Direct investments in Smallholder Certification projects
- Involvement/direct investments in Jurisdictional/Landscape approach
- Direct/collective investments in conservation and restoration initiatives
- Financial contribution to support members with Remediation and Compensation (RaCP) process, direct/collective investments in conservation and restoration initiatives
- Allocating FTE to promote the production or consumption of certified sustainable oil palm products
- Specific policies and action plans by the member to promote CSPO production or consumption in the upstream or downstream supply chain, including target dates or broader policies that include such efforts
- No activities planned
- Others

Other

In Sumatra, thanks to L'Occitane Group funding, Livelihoods, PRCF and local communities will develop a forest conservation model that will ensure the long-term integrity of at least 4,000 ha of standing intact forest in the village of Pematang, by strengthening community management capacity through Village Forest Management Committee and hence, promoting stewardship of biodiversity and creating a buffer around the landscape interior.

In 2023 L'Occitane Group will also support a project with one of its main suppliers of palm based raw materials and an Indonesian NGO in a palm production area in Kalimantan - Indonesia. This project will aim at developing RSPO certification among 200 small holders, and developing experimental plots for sustainable farming practices on 22 ha (organic and recycled fertilizer, mulching and organic pest/weed control).

Shared Responsibility

The Board of Governors of the Roundtable on Sustainable Palm Oil approved new Shared Responsibility rules on 31 October 2019, requiring all members to share sustainability requirements and obligations. Reporting of Shared Responsibility (SR) requirements will be done through ACOP and MyRSPO. As the process of verification of the reports is in development, the Shared Responsibility section in ACOP may change in future ACOP cycles. Evidence to show compliance to the SR requirements shall be uploaded via your membership profile in MyRSPO. Please login to your MyRSPO account and upload the relevant policies, plans and relevant reports there. If you do not have a policy or your policy does not cover all items, you will be required to provide a Declaration of Support for the relevant policy items in your MyRSPO profile. Additional information on the required policies and plans applicable to all sectors as well as the annual uptake targets for supply chain actors can be found on <https://rspo.org/members/shared-responsibility> or email the Shared Responsibility team at sharedresponsibility@rspo.org.

Information & Public Availability

1.1 Does your organisation have organisational management documents publicly-available?

Yes

Ethical Conduct & Human Rights

1.2 Does your organisation have a publicly-available Policy covering Ethical Conduct & Human Rights?

Yes

1.2.1 Does the policy cover:

- Ethical conduct for contractors
- Ethical conduct for recruitment
- Respect of human rights, including for suppliers and sub-Contractors

Legal Compliance

1.3 Does your organisation comply with all applicable legal requirements?

Yes

1.4 Does your organisation require its third party contractors to comply with legal requirements, i.e. including a clause on legal compliance in the contracts?

Yes

Complaints & Grievances

1.5 Does your organisation have a Grievance Mechanism that is accessible to all affected parties?

No

Land Use & FPIC**1.6 Does your organisation have a publicly-available policy covering Commitment to respect Free Prior and Informed Consent (FPIC) in the Palm Oil Supply chain?**

No

Smallholders**1.7 Does your organisation support oil palm smallholders (groups)?**

Yes

1.7.1 Does your organisation report on the actions to support the inclusion of smallholders?

No

Labour & Labour Rights**1.8 Does your organisation have a publicly-available policy covering Labour & Labour Rights?**

Yes

1.8.1 Does the policy cover:

- No discrimination and equal opportunities
- Pay and working conditions at least at legal or industry minimum standards and are sufficient to provide decent living wages (DLW)
- Freedom of association and Collective bargaining
- Protection of children, as well as the workforce of suppliers and third-party contractors
- Prevention of all forms of harassment, including sexual harassment
- No forced or trafficked labour

Occupational Health & Safety**1.9 Does your organisation have a publicly-available Policy covering Occupational Health & Safety?**

Yes

1.9.1 Does your organisation have a Standard Operating Procedure (SOP) for Occupational Health & Safety?

No

Waste Management

1.10a Does your organisation have a waste management plan that includes reduction, recycling, reusing and disposal based on the hazardous characteristics?

Yes

1.10a.1 Is this plan implemented?

Yes

Water Management

1.11 Does your organisation have a water management plan to promote efficient use and continued availability of water sources?

Yes

1.11.1 Is this plan implemented?

Yes

Energy Use

1.12 Does your organisation have an energy use plan to improve the efficiency of the fossil fuels used and to optimise renewable energy?

Yes

1.12.1 Are there records of implementation of the plan ie. monitoring and reporting?

Yes

Climate Change & Greenhouse Gas (GHG)

1.13 Does your organisation have a publicly-available policy covering Climate Change & Greenhouse Gas (GHG) including identification and assessment of GHG emissions and implementation of a plan to reduce or minimise them?

Yes

Claims and labels

1.15 Does your organisation promote the use of off-product RSPO claims and labels?

Yes _____

Challenges and Support

1.1 What significant obstacles or challenges has your company encountered in the promotion of certified sustainable palm oil (CSPO)? What efforts has your company taken to address these obstacles or challenges?

- Awareness of RSPO in the market
- Difficulties in the certification process
- Certification of smallholders
- Competition with non-RSPO members
- High costs in achieving or adhering to certification
- Human rights issues
- Insufficient demand for RSPO-certified palm oil
- Low usage of palm oil
- Reputation of palm oil in the market
- Reputation of RSPO in the market
- Supply issues
- Traceability issues
- No challenges faced
- Others

Others

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1.2 In addition to the actions already reported in this ACOP report, what other ways has your company supported the vision of the RSPO to transform markets to make sustainable palm oil the norm?

- Communication and/or engagement to transform the negative perception of palm oil
- Engagement with business partners or consumers on the use of CSPO
- Engagement with government agencies
- Engagement with peers and clients
- Promotion of CSPO through off product claims
- Promotion of CSPO outside of RSPO venues such as trade workshops or industry associations
- Promotion of physical CSPO
- Providing funding or support for CSPO development efforts
- Research & Development support
- Stakeholder engagement
- No actions taken
- Others

Others

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1.3 If your company has any other publicly-available reports or information regarding its palm oil-related policies and activities, please provide the links here

<https://group.loccitane.com/fr/investors/financial-information>
CSR reports

Group Code of Business Conduct :

https://group.loccitane.com/sites/default/files/2022-08/GROUP%20CODE%20OF%20BUSINESS%20CONDUCT%20-%20update%202021%20-%20new%20design_0.pdf