## **Particulars**

Abou	t Your Organisation
1.1	Member Name
Ľ,O	ccitane International S.A.
1.2	Membership Number
4-13	25-20-000-00
1.3	Membership Sector
Con	sumer Goods Manufacturers
1.4	Membership Category
Ord	inary
1.5	Country
Lux	embourg
deri	Does your company or organisation produce, process, consume or sell any palm oil or any products containing vatives of palm oil?
Yes	
Mul	Please select all description(s) that describe the palm oil-related activities of your company or organisation. Itiple selections are allowed, and not limited to the primary sector of the member's RSPO membership. You 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
	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 Brd party contractors - Consumer Goods Manufacturers
	retail final consumer (B2C) products containing palm oil, palm kernel oil or related products - Retailers
	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

Particulars Page 1/1

## **Consumer Goods Manufacturers**

1. Operational Profi
----------------------

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	
-	

#### 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 Cosmeticos LTDA \*\*\* São Paulo — Brazil 100.0 100.0 Global Global LimeLife Co-Invest Sarl (Lux) \*\* Luxembourg — 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 Cosmeticos 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 Capsum 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:

# 2.2 Total volume of RSPO-certified (IP, MB, SG and RSPO Credits/Book and Claim) and Non RSPO-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)	3791.00
Total	3791.00

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	egions Percen	
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	3423.00
Segregated (SG)	0.00	0.00	0.00	1.00
Identity Preserved (IP)	0.00	0.00	0.00	18.00
Total	0.00	0.00	0.00	3442.00

 $2.4.1\ Please\ estimate\ the\ percentage\ of\ RSPO\text{-}certified\ derivatives\ and\ fractions\ (reported\ in\ Question\ CG.2.4)}$  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:

90.79%

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.

The scope of 2023 Acop is concerning the following brands: L'Occitane en Provence, Melvita, Elemis, Erborian and L'Occitane au Brésil.

These brands are representing more than 80 % of the Fiscal Year 2023 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. Below the RSPO uptake for the Brands reported on 2023 Acop:

-L'Occitane en Provence & Melvita: 99,25% RSPO MB, 0,66% RSPO IP, 0,02% RSPO SG

-Elemis: 84% RSPO MB

-L'Occitane au Brésil: 46% RSPO MB

-Erborian: 75 % RSPO MB

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

Percentage
20
20
1
1
17
1
3
1
36

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
2023
3.3.1 If the previous target year has not been met, please explain why.
This objective is concerning all Brands that were already part of the Group in Fiscal Year 21, Brands that were acquired in Fiscal Year 2022 or after are expected to use only RSPO certified sustainable palm oil products by Fiscal Year 2027.
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.
3.4.1 If the previous target year has not been met, please explain why.
This objective is concerning all Brands that were already part of the Group in Fiscal Year 21, Brands that were acquired in Fiscal Year 2022 or after are expected to use only RSPO certified sustainable palm oil products by Fiscal Year 2027.

4	Tra	d	m	ırk	Use
4.	1 1 2	u	71112	11 K	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**

	Please outline activities that your company will take in the coming year to promote the production or assumption of certified sustainable palm oil (CSPO)
	Participation in RSPO Working Group or Task Forces
$\checkmark$	Support Independent Smallholders (ISH)
	Contribute to the RSPO Smallholder Trainer Academy
	Financial contribution to the RSPO Smallholder Support Fund
$\checkmark$	Direct investments in Smallholder Certification projects
<b>Y</b>	Involvement/direct investments in Jurisdictional/Landscape approach
<b>Y</b>	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
$\checkmark$	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
<b>Y</b>	Others
Otl	ner
Per pro Sin Ind	Sumatra, thanks to L'Occitane Group funding, Livelihoods, PRCF and local communities will develop a forest aservation model that will ensure the long-term integrity of at least 4,000 ha of standing intact forest in the village of matang, by strengthening community management capacity through Village Forest Management Committee and hence, moting stewardship of biodiversity and creating a buffer around the landscape interior. In the communities will develop a forest matangement Committee and hence, moting stewardship of biodiversity and creating a buffer around the landscape interior. In the committee and hence, moting at least 4,000 ha of small based raw materials and an inconsian NGO in a palm production area in Kalimantan. It is project is aiming at developing RSPO certification among 200 ha of small holders palm plantations, and developing perimental plots for sustainable farming practices on 22 ha (organic and recycled fertilizer, mulching and organic

pest/weed control).

#### Retailers

#### 1. Operational Profile

1.1 Please state your company's main activity(ies) within the palm oil supply chain. Please select all options that apply to your operations.			
✓ Retail - with own brand products			
Retail - without own brand products			
Food service providers			
Retail wholesalers			
Other			
Other			
-			

#### 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'Óccitane 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 Global 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 Cosmeticos LTDA \*\*\* São Paulo — Brazil 100.0 100.0 Global Global LimeLife Co-Invest Sarl (Lux) \*\* Luxembourg — 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

Retailers Page 1/8

Global LimeLife Brasil Comercio De Cosmeticos 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 Capsum 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)

Retailers Page 2/8

2.2 Total volume of RSPO-certified (IP, MB, SG and RSPO Credits/Book and Claim) and Non RSPO-certified palm oil, palm kernel oil and related products purchased for use in your company's own-brand products. Third-party brand products containing palm oil should be excluded.

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)	3791.00
Total	3791.00

2.2.1 Please estimate the percentage of derivatives and fractions (reported in Question RT.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

Retailers Page 3/8

2.4 Total volume of RSPO-certified palm oil, palm kernel oil and related products purchased for use in your company's own-brand products. Third-party brand products containing palm oil should be excluded.

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	3423.00
Segregated (SG)	0.00	0.00	0.00	1.00
Identity Preserved (IP)	0.00	0.00	0.00	18.00
Total	0.00	0.00	0.00	3442.00

2.4.1 Please estimate the percentage of RSPO-certified derivatives and fractions (reported in Question RT.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 Sustainable Palm Oil uptake is:

90.79%

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.

The scope of 2023 Acop is concerning the following brands: L'Occitane en Provence, Melvita, Elemis, Erborian and L'Occitane au Brésil. These brands are representing more than 80 % of the Fiscal Year 2023 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.

Below the RSPO uptake for the Brands reported on 2023 Acop:

-L'Occitane en Provence & Melvita: 99,25% RSPO MB, 0,66% RSPO IP, 0,02% RSPO SG

-Elemis: 84% RSPO MB

-L'Occitane au Brésil: 46% RSPO MB

-Erborian: 75 % RSPO MB

Retailers Page 4/8

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

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

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#### 3. TimeBound Plan

on products in own-brand products
2012
3.1.1 If the previous target year has not been met, please explain why.
3.2 Which year did your company begin (or expects to begin) using only RSPO-certified sustainable palm oil, palm kernel oil and related products from any supply chain option 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 physical supply chain options (Identity Preserved, Segregated and/or Mass Balance) in own-brand products.
2012
3.3.1 If the previous target year has not been met, please explain why.
-

3.1 Which year did your company begin (or expects to begin) using RSPO-certified sustainable palm oil and palm

3.4 If the TimeBound Plan commitments declared above do not cover all countries in which the member operates, please explain why

All countries are covered. The scope of 2023 Acop is concerning the following brands: L'Occitane en Provence, Melvita, Elemis, Erborian, and L'Occitane au Brésil. These brands are representing more than 80 % of the Fiscal Year 2023 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. This objective of 100 % RSPO certified sustainable palm oil products is concerning all Brands that were already part of the Group in Fiscal Year 2021, Brands that were acquired in Fiscal Year 2022 or after are expected to use only RSPO certified sustainable palm oil products by Fiscal Year 2027.

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2012

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

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#### 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	
<b>Y</b>	Support Independent Smallholders (ISH)	
	Contribute to the RSPO Smallholder Trainer Academy	
	Financial contribution to the RSPO Smallholder Support Fund	
$\checkmark$	Direct investments in Smallholder Certification projects	
<b>Y</b>	Involvement/direct investments in Jurisdictional/Landscape approach	
<b>Y</b>	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	
<b>Y</b>	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	
<b>Y</b>	Others	
Otl	ner	
cor	Sumatra, thanks to L'Occitane Group funding, Livelihoods, PRCF and local communities will develop a forest aservation model that will ensure the long-term integrity of at least 4,000 ha of standing intact forest in the village of matang, by strengthening community management capacity through Village Forest Management Committee and hence,	

promoting stewardship of biodiversity and creating a buffer around the landscape interior.

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

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### **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.

https://rspo.org/members/shared-responsibility or email the Shared Responsibility team at sharedresponsibility@rspo.org.
SR 1. Transparency
1.1 Does your organisation have organisational management documents publicly-available?
Yes
SR 2. Ethical Conduct
1.2 Does your organisation have a publicly-available policy covering Ethical Conduct, including for recruitment and contractors?
Yes
SR 3 and SR 4. 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?
Yes
SR 7. Claims and labels
1.7a Does your organisation promote the use of off-product RSPO claims and labels?
No
SR 8. Information and outreach activities
1.8 Does you organisation implement transparent communication and outreach activities to promote sustainable palm oil?
No
SR 9. Human Rights
1.9 Does your organisation have a publicly-available Policy on respect for human rights, including for suppliers and sub-contractors?
Yes

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✓ No forced or trafficked labour

SR 10. Complaints & Grievances		
1.10 Does your organisation have a Grievance Mechanism that is accessible to all affected parties?		
No		
NO .		
SR 11 and SR 12. Land Use and FPIC		
1.11a Does your organisation have a policy covering Commitment to respect Free Prior and Informed Conser (FPIC) in the operational Palm Oil Supply chain?	nt	
No		
SR 13 and SR 14. Smallholders inclusion		
1.13 Does your organisation support oil palm smallholders (groups)?		
Yes		
SR 15 - SR 20. Labour & Labour Rights		
<u> </u>		
1.15 Does your organisation have a publicly-available policy covering Labour & Labour Rights?		
Yes		
1.15.1 Does the policy cover:		
✓ No discrimination and equal opportunities		
✓ Pay and conditions of the workers.		
ray and conditions of the workers.  Freedom of association and Collective bargaining		
Freedom of association and Collective bargaining  Protection of children and remediation for suppliers and third party contractors.		
Prevention of all forms of harassment, including sexual harassment		

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SR 21. Occupational Health & Safety
1.21 Does your organisation have a publicly-available Policy covering Occupational Health & Safety?
Yes
SR 22. Waste Management
1.22a Does your organisation have a waste management plan that includes reduction, recycling, reusing and disposal based on the hazardous characteristics?
Yes
1.22a.1 Is this plan implemented?
Yes
SR 23. Water Management
1.23 Does your organisation have a water management plan to promote efficient use and continued availability of water sources?
Yes
i es
1.23.1 Is this plan implemented?
Yes
SR 24. Energy Use
1.24 Does your organisation have an energy use plan to improve the efficiency of the fossil fuels used and to optimise renewable energy?
Yes
1.24.1 Are there records of implementation of the plan ie. monitoring and reporting?
Yes
SR 25. Cllimate Change and Greenhouse Gases (GHG)
1.25 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

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## **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		
_		
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		
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/sites/default/files/2023-11/20230801_ESG%20Report_E_0.pdf https://group.loccitane.com/sites/default/files/2022-		
08/GROUP%20CODE%200F%20BUSINESS%20CONDUCT%20%20undate%20201%20-%20new%20design 0 ndf		

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