## **Particulars**

| About Your Orga                          | nisation  |
|--|---|
| 1.1 Member Name                          |   |
| L'Occitane Internation                   | onal S.A.   |
| 1.2 Membership N                         | umber   |
| 4-1325-20-000-00                         |   |
| 1.3 Membership So                        | ector   |
| Consumer Goods M                         | anufacturers  |
| 1.4 Membership C                         | ategory   |
| Ordinary                                 |   |
| 1.5 Country                              |   |
| Luxembourg                               |   |
| 2.0 Does your com<br>derivatives of palm | pany or organisation produce, process, consume or sell any palm oil or any products containing a oil?   |
| Yes                                      |   |
| membership. You                          | LL the palm oil-related activity(ies) that describe your company or organisation as multiple wed. ACOP reporting is NOT limited to the primary sector of the member's RSPO will be required to complete the relevant ACOP section based on your selection(s).  oil palm estate(s)  oil Independent Smallholder farmer Group |
| I own and operate                        | palm oil mills  |
| I own and operate                        | palm kernel crushing plants - Processors and/or Traders   |
| I trade or broker pa                     | alm oil, palm kernel oil or related products - Processors and/or Traders  |
| I am a refiner of pa                     | alm oil or palm kernel oil - Processors and/or Traders  |
|  | f intermediate (B2B) palm oil, palm kernel oil or related fractions/derivatives - Processors and/or Traders   |
|  | utor or wholesaler of palm oil, palm kernel oil or related products - Processors and/or Traders   |
|  | l consumer (B2C) products containing palm oil, palm kernel oil or related products. This includes products manufactured by rs - Consumer Goods Manufacturers  |
| ✓ I retail final consum                  | mer (B2C) products containing palm oil, palm kernel oil or related products - Retailers   |
| I operate food reta                      | il outlets that use palm oil, palm kernel oil or related products - Retailers   |
| I am a conservation                      | n and environmental NGO supporting the sustainable development of the palm oil industry   |
| I am a social and h                      | uman development NGO supporting the sustainable development of the palm oil industry  |

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## **Consumer Goods Manufacturers**

| 1. O | perationa  | l Profile |
|------|------------|-----------|
| -· · | oci aciona |           |

| 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 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 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)   |

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) | 3660.00 |
| Total   | 3660.00 |

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            | 28         |
| North America     | 20         |
| Malaysia          | 1          |
| Indonesia         | 0          |
| China             | 19         |
| India             | 0          |
| Latin America     | 7          |
| Africa            | 0          |
| Rest of World     | 25         |
|                   |            |

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<br>Palm Oil<br>(CSPO) | Crude/Refined<br>Palm Kernel<br>Oil (CSPKO) | Palm<br>Kernel<br>Expeller<br>(CSPKE) | Certified<br>Derivatives<br>and<br>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                                  | 3034.00                                      |
| Segregated (SG)                           | 0.00                                | 0.00  | 0.00                                  | 1.00   |
| Identity Preserved (IP)                   | 0.00                                | 0.00  | 0.00                                  | 5.00   |
| Total                                     | 0.00                                | 0.00  | 0.00                                  | 3040.00                                      |

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

83.06%

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 2024 Acop is concerning the following brands: L'Occitane en Provence, Melvita, Elemis, Erborian (extrapolation from the last years' numbers with growth sales hypothesis), Dr Vranjes, Sol de Janeiro and L'Occitane au Brésil. These brands are representing more than 90 % of the Fiscal Year 2024 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 2024 Acop:

- L'Occitane en Provence & Melvita: 99,76% RSPO MB, 0,21% RSPO IP, 0,03% RSPO SG
- Elemis: 67% RSPO MB
- L'Occitane au Brésil : 43% RSPO MB
- Erborian: 75 % RSPO MB this is an extrapolation from the last years' numbers with growth sales hypothesis
- Sol de Janeiro: 73.91% RSPO MB
- Dr Vranjes: 0% RSPO

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

| Countries/Regions | Percentage |
|-------------------|------------|
| Europe            | 28         |
| North America     | 20         |
| Malaysia          | 1          |
| Indonesia         | 0          |
| China             | 19         |
| India             | 0          |
| Latin America     | 7          |
| Africa            | 0          |
| Rest of World     | 25         |

| <b>3.</b> | TimeBound Plan | ı |
|-----------|----------------|---|
|-----------|----------------|---|

| . 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.   |
| This objective is concerning all Brands that were already part of the Group in 2020, Brands that were acquired in 2021 or after are expected to use only RSPO certified sustainable palm oil products by 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. |
| 2025  |
| 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 2020, Brands that were acquired in 2021 or after are expected to use only RSPO certified sustainable palm oil products by 2027.                                  |
|   |

2012

| 4. Trademark Use |  |
|------------------|--|
| 4.1 D            | oes your company use or plan to use the RSPO Trademark in own-brand products?      |
| Yes              |  |
| 4.2 P            | lease select the countries where your company uses or intends to use the Trademark |
| Appli            | es globally  |
| 4.2.1            | Which year did your company begin (or expects to begin) using the RSPO Trademark   |

## 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   |
| 1) Field projects:  |
| - From 2023 to 2024 L'Occitane Group has supported 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).  |
| - Since 2023 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 8,000 ha of standing intact forest in the villages of Pematang and Gorahut, 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 2025, L'Occitane would also join an existing project in this area to promote regenerative agricultural practices beyond the RSPO certification. The L'Occitane en Provence's contribution to this project would cover 800 ha which is aproximatively its palm landfootprint.   |
| 2) Supply chain evolution   |
| We still research alternative raw materials in order to reduce our palm dependence (for instance validation in progress to buy rapeseed glycerin in 2025).  |
| 3) Transparency   |

Member of the ASD and user of the Palm Index (last exercise in 2024)

#### 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   |  |  |
|   |  |  |
| <u>-                                      </u>  |  |  |

#### 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 -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

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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)

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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) | 3660.00 |
| Total   | 3660.00 |

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            | 28         |  |
| North America     | 20         |  |
| Malaysia          | 1          |  |
| Indonesia         | 0          |  |
| China             | 19         |  |
| India             | 0          |  |
| Latin America     | 7          |  |
| Africa            | 0          |  |
| Rest of World     | 25         |  |
|                   |            |  |

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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<br>Palm Oil<br>(CSPO) | Crude/Refined<br>Palm Kernel<br>Oil (CSPKO) | Palm<br>Kernel<br>Expeller<br>(CSPKE) | Certified<br>Derivatives<br>and<br>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                                  | 3034.00                                      |
| Segregated (SG)                           | 0.00                                | 0.00  | 0.00                                  | 1.00   |
| Identity Preserved (IP)                   | 0.00                                | 0.00  | 0.00                                  | 5.00   |
| Total                                     | 0.00                                | 0.00  | 0.00                                  | 3040.00                                      |

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:

83.06%

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 2024 Acop is concerning the following brands: L'Occitane en Provence, Melvita, Elemis, Erborian (extrapolation from the last years' numbers with growth sales hypothesis), Dr Vranjes, Sol de Janeiro and L'Occitane au Brésil. These brands are representing more than 90 % of the Fiscal Year 2024 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 2024 Acop:

- L'Occitane en Provence & Melvita: 99,76% RSPO MB, 0,21% RSPO IP, 0,03% RSPO SG
- Elemis: 67% RSPO MB
- L'Occitane au Brésil : 43% RSPO MB
- Erborian: 75 % RSPO MB this is an extrapolation from the last years' numbers with growth sales hypothesis
- Sol de Janeiro : 73.91% RSPO MB
- Dr Vranjes: 0% RSPO

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

| Countries/Regions | Percentage |
|-------------------|------------|
| Europe            | 28         |
| North America     | 20         |
| Malaysia          | 1          |
| Indonesia         | 0          |
| China             | 19         |
| India             | 0          |
| Latin America     | 7          |
| Africa            | 0          |
| Rest of World     | 25         |

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#### 3. TimeBound Plan

| 3.1 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  |
| 3.1.1 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.  |
| 2025  |
| 3.2.1 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 2020, Brands that were acquired in 2021 or after are expected to use only RSPO certified sustainable palm oil products by 2027.                                  |
| 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. |
|   |
| 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 2020, Brands that were acquired in 2021 or after are expected to use only RSPO certified sustainable palm oil products by 2027.                                  |
|   |

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

The scope of 2024 Acop is concerning the following brands: L'Occitane en Provence, Melvita, Elemis, Erborian (extrapolation from the last years' numbers with growth sales hypothesis), Dr Vranjes, Sol de Janeiro and L'Occitane au Brésil. These brands are representing more than 90 % of the Fiscal Year 2024 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 is concerning all Brands that were already part of the Group in 2020. Brands acquired in 2021 or after are expected to use only RSPO certified sustainable palm oil products by 2027.

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| 4. T | rademark Use   |
|------|--|
| 4.1  | Does your company use or plan to use the RSPO Trademark in own-brand products?       |
| Ye   | es s   |
| 4.2  | Please select the countries where your company uses or intends to use the Trademark  |
| Ap   | pplies globally  |
| 4.2  | 2.1 Which year did your company begin (or expects to begin) using the RSPO Trademark |
| 20   | 12   |

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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  |
| ✓ 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   |
| 1) Field projects:  |
| - From 2023 to 2024 L'Occitane Group has supported 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).  |
| - Since 2023 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 8,000 ha of standing intact forest in the villages of Pematang and Gorahut, 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 2025, L'Occitane would also join an existing project in this area to promote regenerative agricultural practices beyond the RSPO certification. The L'Occitane en Provence's contribution to this project would cover 800 ha which is aproximatively its palm landfootprint.   |
| 2) Supply chain evolution   |
| We still research alternative raw materials in order to reduce our palm dependence (for instance validation in progress to buy rapeseed glycerin in 2025).  |
| 3) Transparency   |

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Member of the ASD and user of the Palm Index (last exercise in 2024)

# **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) Field projects:  |  |  |
| - From 2023 to 2024 L'Occitane Group has supported 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 has  |  |  |
| (organic and recycled fertilizer, mulching and organic pest/weed control).  |  |  |
| - Since 2023 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 8,000 ha of standing intact forest in the villages of Pematang and Gorahut, 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 2025, L'Occitane would also join an existing project in the North Sumatra area to support around 5000 smallholder farms with RSPO certification and promote regenerative agricultural practices . The L'Occitane en Provence's contribution to this project would cover 800 ha which is aproximatively its palm landfootprint.   |  |  |
| 2) Supply chain evolution   |  |  |
| We still research alternative raw materials in order to reduce our palm dependence (for instance validation in progress to buy rapeseed glycerin in 2025).  |  |  |
| 3) Transparency   |  |  |

Challenges & Support Page 1/2

Member of the ASD and user of the Palm Index (last exercise in 2024)

RSPO Annual Communication of Progress 2024

| the vision of the RSPO to transform markets to make sustainable palm oil the norm?   |  |  |
|--|--|--|
| <b>Y</b>   | 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  |  |
| $\checkmark$   | Engagement with peers and clients  |  |
|  | Promotion of CSPO through off product claims   |  |
| <b>Y</b>   | Promotion of CSPO outside of RSPO venues such as trade workshops or industry associations                                      |  |
| $\checkmark$   | Promotion of physical CSPO   |  |
| $\checkmark$   | Providing funding or support for CSPO development efforts  |  |
| $\mathbf{\underline{Y}}$   | Research & Development support   |  |
| $\checkmark$   | Stakeholder engagement   |  |
|  | No actions taken   |  |
|  | Others   |  |
| Otl  | ners   |  |
| 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/<br>%2  | GROUP%20CODE%20OF%20BUSINESS%20CONDUCT%20%20update%202021%20-<br>onew%20design_0.pdf  os://group.loccitane.com/fr/publications |  |

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