

GROUP TAX POLICY

OCTOBER 2025

Introduction

This Tax Policy outlines the L'OCCITANE Group's global approach to responsible taxation. It applies to the L'OCCITANE Group and all its subsidiaries.

GOVERNANCE

The L'OCCITANE Group considers tax as part of its long-term value creation, supporting investment in environmental stewardship and community initiatives. The L'OCCITANE Group acts as a responsible global corporate tax citizen, in compliance with applicable tax laws and regulations. The L'OCCITANE Group also supports initiatives to improve international transparency on taxation matters, including the Organisation for Economic Co-operation and Development's (OECD's) measures on Country-by-Country Reporting (CBCR), Global Anti-Base Erosion Rules (Pillar Two) and Automatic Exchange of Information.

The L'OCCITANE Group seeks to comply with all tax filing, tax reporting and tax payment obligations. The Group is committed to acting with integrity and transparency in all tax matters.

The governance of the business is led by the Board of Directors, which is committed to ensuring that the L'OCCITANE Group continues to meet its business, financial and sustainability objectives. The Board of Directors also has overall responsibility for governance, risk management and any decisions made in relation to taxation.

The L'OCCITANE Group's Tax Strategy is reviewed by the Audit Committee annually. The Chief Financial Officer (CFO) and the Group Tax Director, reporting to the CFO, are responsible for managing the tax affairs of the Group. Day-to-day administration for tax matters is delegated to the management of each Group entity. The L'OCCITANE Group regularly seeks professional opinions and advice from independent, external advisors on tax matters.

The CFO, supported by the Group Tax Director, is responsible for enforcing the overarching strategy. The Audit Committee oversees adherence.

TASK CONTROL AND RISK MANAGEMENT

Day-to-day tax administration is delegated to each legal entity's finance leadership. The Group's Tax Department integrates tax considerations into business planning and provides regular updates and information sessions to finance leadership.

From time to time, the views of the L'OCCITANE Group (or those of our advisors) on the appropriate tax treatment in any given case may differ from those of the tax authorities. In these circumstances, the L'OCCITANE Group will work constructively and proactively with the tax authorities, with a view to achieving an early resolution to any matters arising.

The L'OCCITANE Group has a low tolerance of tax risks and does not undertake transactions which are primarily led by tax planning purposes.

The Group's tax processes and controls are periodically reviewed in financial audits. Findings are reported to the Audit Committee. Tax audit results are communicated to the Group Tax Department for analysis and monitoring of the need for action plan implementation.

Stakeholders may raise concerns about the L'OCCITANE Group's business conduct or tax practices via our grievance mechanism, [Speak Up](#).

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STAKEHOLDER ENGAGEMENT

The L'OCCITANE Group fosters transparent, constructive relationships with tax authorities.

The L'OCCITANE Group regularly seeks professional opinions and advice from independent, external advisors on tax matters. When necessary, the L'OCCITANE Group pursues advanced rulings and binding agreements to provide certainty on tax positions.

Any tax-related lobbying is aligned with the L'OCCITANE Group's Code of Ethics and applicable regulations. The Group discloses any significant advocacy activities in our annual Sustainability Report.

The L'OCCITANE Group understands the value of financial reporting to customers, investors and other stakeholders. The Group works to provide enhanced, transparent and balanced disclosure when communicating its financial and tax affairs.

Reinold Geiger

Chairman and CEO the L'OCCITANE Group