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L'OCCITANE

EN PROVENCE

L'OCCITANE INTERNATIONAL S.A.

Société Anonyme

1, rue du Fort Rheinsheim L-2419 Luxembourg

R.C.S. Luxembourg: B80359

(Incorporated under the laws of Luxembourg with limited liability)

(Stock code: 973)

UNAUDITED FY2011 THIRD QUARTER TRADING UPDATE FOR THE NINE MONTHS ENDED 31 DECEMBER 2010

L'Occitane International S.A. (the "Company") is pleased to present the unaudited FY2011 third quarter trading update of the Company and its subsidiaries (the "Group") for the nine months ended 31 December 2010. This announcement is made pursuant to Rule 13.09 of The Rules Governing the Listing of Securities on the Stock Exchange of Hong Kong Limited.

Business Segments

The following tables provide a breakdown of the net sales and year-on-year growth (including and excluding foreign currency translation effects as indicated) by business segment for the 9 month period ended 31 December 2010:

<i>(€ '000)</i>	Sales and % of total sales			
	<i>Dec 2010</i>		<i>Dec 2009</i>	
Sell-Out	430,766	73.6	339,936	73.5
Sell-In	135,985	23.2	107,086	23.1
B to B	<u>18,744</u>	<u>3.2</u>	<u>15,672</u>	<u>3.4</u>
Total	<u>585,495</u>	<u>100.0</u>	<u>462,694</u>	<u>100.0</u>

**Nine months ended 31 December 2010 compared
to nine months ended
31 December 2009**

(€ '000)	<i>Growth</i>	<i>% Growth</i>	<i>% Growth⁽²⁾</i>	<i>% Contribution to Overall Growth⁽²⁾</i>
Total Sell-Out	90,830	26.7	13.7	65.6
Comparable stores	41,710	15.5	3.9	14.9
Non-comparable stores	43,693	90.2	68.9	47.1
Other ⁽¹⁾	5,427	25.0	11.9	3.6
Total Sell-In	28,899	27.0	21.3	32.2
B to B	3,072	19.6	9.7	2.1
Total	<u>122,801</u>	<u>26.5</u>	<u>15.3</u>	<u>100.0</u>

(1) Includes Mail-order, Internet and other sales.

(2) Excludes the impact of foreign currency translation effects.

Geographic Areas

The following table presents our net sales and net sales growth for the 9 month period ended 31 December 2010 and contribution to overall sales growth (including and excluding foreign currency translation effects as indicated) by geographic area:

Nine months ended 31 December 2010 compared to nine months ended 31 December 2009								
(€ '000)	<i>Sales and % of total sales</i>				<i>Growth</i>	<i>% Growth</i>	<i>% Growth⁽¹⁾</i>	<i>% Contribution to Overall Growth⁽¹⁾</i>
	<i>Dec 2010</i>		<i>Dec 2009</i>					
Japan	140,695	24.0	107,190	23.2	33,505	31.3	11.6	17.5
United States	75,074	12.8	70,580	15.3	4,494	6.4	-2.6	-2.6
France	61,589	10.5	61,592	13.3	-3	0.0	0.0	0.0
Hong Kong ⁽²⁾	51,238	8.8	36,190	7.8	15,048	41.6	30.3	15.5
United Kingdom	32,056	5.5	24,621	5.3	7,435	30.2	24.2	8.4
Brazil	27,680	4.7	19,994	4.3	7,686	38.4	18.9	5.3
Taiwan	23,448	4.0	19,526	4.2	3,922	20.1	5.6	1.5
Other Countries ⁽³⁾	173,715	29.7	123,001	26.6	50,714	41.2	31.3	54.3
All countries	<u>585,495</u>	<u>100.0</u>	<u>462,694</u>	<u>100.0</u>	<u>122,801</u>	<u>26.5</u>	<u>15.3</u>	<u>100.0</u>

(1) Excludes the impact of foreign currency translation effects and reflects growth from all business segments.

(2) Includes sales in Macau.

(3) Calculated using a weighted average of constituent countries.

The following table provides a breakdown, by geographic area, of the number of our own Retail Stores, their contribution percentage to overall growth and our Same Store Sales Growth for periods indicated:

**Nine months ended 31 December 2010 compared to
nine months ended 31 December 2009**

	<i>Retail Stores</i>			<i>% of Overall Growth⁽¹⁾⁽²⁾</i>			<i>Same Store Sales Growth⁽²⁾⁽³⁾</i>
	<i>Dec 2010</i>	<i>Dec 2009</i>	<i>Change</i>	<i>Non-comparable Stores</i>	<i>Comparable Stores</i>	<i>Total Stores</i>	
Japan	75	70	5	13.7	1.6	15.3	1.5
United States ⁽⁴⁾	170	178	(8)	(3.1)	1.4	(1.7)	2.0
France ⁽⁵⁾	66	64	2	1.6	1.7	3.3	4.6
Hong Kong ⁽⁶⁾	22	19	3	2.8	2.8	5.6	14.8
United Kingdom ⁽⁷⁾	48	42	6	2.9	1.9	4.8	9.3
Brazil	44	33	11	4.0	1.5	5.5	7.1
Taiwan ⁽⁷⁾	51	48	3	1.0	0.2	1.2	1.1
Other Countries ⁽⁸⁾⁽⁹⁾	<u>396</u>	<u>309</u>	<u>87</u>	<u>24.2</u>	<u>3.8</u>	<u>28.0</u>	<u>4.2</u>
All countries	<u>872</u>	<u>763</u>	<u>109</u>	<u>47.1</u>	<u>14.9</u>	<u>62.0</u>	<u>3.9</u>

(1) Represents percentage of overall net sales growth attributable to Non-comparable Stores, Comparable Stores and Total Stores for the geographic area and period indicated.

(2) Excludes foreign currency translation effects.

(3) Represents sales growth of Comparable Stores only.

(4) Includes 9 Oliviers & Co. stores as at 31 December 2009 and none as at 31 December 2010. Includes 3 Melvita stores as at 31 December 2010.

(5) Includes 4 and 5 Melvita Stores as at 31 December 2009 and 2010, respectively.

(6) Includes 1 L'Occitane store in Macau and 4 Melvita Stores in Hong Kong as at 31 December 2010.

(7) Includes 1 Melvita Store as at 31 December 2010.

- (8) Includes 5 Melvita Stores as at 31 December 2010.
- (9) Calculated using a weighted average of constituent countries.

By Order of the Board
Kenny Yee Hing Choy **Sylvie Duvieusart-Marquant**
Joint Company Secretary *Joint Company Secretary*

Hong Kong, 27 January 2011

As at the date of this announcement, the executive directors of the Company are Mr. Reinold Geiger (Chairman and Chief Executive Officer), Mr. Emmanuel Laurent Jacques Osti (Managing Director), Mr. André Joseph Hoffmann (Managing Director Asia-Pacific) and Mr. Thomas Levilion (Group Deputy General Manager, Finance and Administration), the non-executive directors of the Company are Mr. Karl Guenard, Mr. Martial Thierry Lopez and Mr. Pierre Maurice Georges Milet and the independent non-executive directors of the Company are Mr. Charles Mark Broadley, Ms. Susan Saltzbart Kilsby and Mr. Jackson Chik Sum Ng.