

# Vigilance Plan 2024

Appendix to the Management Report  
from the Board of Directors  
to the General Meeting

June 3rd, 2025



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To whom it may concern,

In accordance with the articles of French law no. 2017-399 of March 27, 2017 relating to the duty of vigilance of parent companies and ordering companies (hereinafter the "Law"), we hereby present the vigilance plan and implementation report of Laboratoires de Biologie Végétale Yves Rocher (LBVYR) and its subsidiaries (hereinafter "Groupe Rocher" or "the Group").

LABORATOIRES DE BIOLOGIE VÉGÉTALE YVES ROCHER

Public Limited Company with capital share of 4,396,350.15 euros

Registered Office: La Croix des Archers - 56200 La Gacilly - France

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# FOREWORD

A company with a mission since 2019, Groupe Rocher is a family-owned group with a human dimension, present in 111 countries and deeply attached to essential values: respect for human rights and the environment, as well as the health and safety of its employees. Wherever we operate, these commitments guide our business model and structure our corporate responsibility.

Since 2017, our Group has adopted a rigorous approach to identifying, preventing and mitigating major risks in its value chain, formalized within a Vigilance Plan, in line with regulatory requirements. Beyond the notion of compliance, we see this vigilance as a powerful lever for structuring our practices, improving risk control, and mobilizing our teams and suppliers around shared values.

Issues such as human rights and the environment are part of an ever-changing global context, requiring both far-reaching changes and immediate action. This is why we are constantly adapting our vigilance and our risk management system.

This eighth edition of the Groupe Rocher Vigilance Plan reflects new advances and illustrates the maturity of our system. In 2024, our risk and alert management enabled the Group to be vigilant and responsive throughout the year. We have taken action in response to changes in the geopolitical context affecting our relevant subsidiaries, and the transformation of our responsible supply chains has been extended. As the use of generative AI accelerates, the Group adopted rules of conduct at the start of the year.

Today, our Vigilance Plan is based on a structured process that is constantly evolving. It is part of a wider dynamic of transformation for Groupe Rocher, and will soon be part of the European CS3D directive, which should become clearer in 2025. We are convinced that economic performance and commitment to duty of vigilance are mutually reinforcing and contribute to the sustainability of our business model.

I would like to pay tribute to the commitment of Groupe Rocher teams and our suppliers & subcontractors, who work every day to make this vigilance a reality. This is reflected in the 2023-2024 gold medal awarded to our cosmetics business by EcoVadis, the benchmark for CSR assessment. Together, on the strength of the progress we have made and our clear ambition, we will continue to move forward and build an ever more responsible future.

**Jean-David Schwartz**

Executive Vice President, Groupe Rocher

# INTRODUCTION

Continuous improvement in its economic, social and environmental impact is a fundamental priority for Groupe Rocher. Corporate Social Responsibility (CSR) initiatives, presented in the Non-Financial Performance Report (NFPR) appended to the Management Report and in the Mission Statement, are closely linked to the actions described in the vigilance plan. This plan, steered by the Group in its capacity as parent company, reflects its commitment to promoting responsible practices.

In accordance with the provisions of Article L. 225-102-4 of the French Commercial Code, the vigilance plan lists the measures adopted by Groupe Rocher to prevent serious violations of human rights, fundamental freedoms, health and safety, and the environment. These measures cover all the activities of the company, its subsidiaries and its Suppliers<sup>1</sup>. The plan is based on the identification and mapping of the main risks associated with these issues, and the implementation of measures to assess, prevent and mitigate serious risks. It includes an alert and reporting mechanism, as well as a system for monitoring and assessing the effectiveness of the measures deployed.

This document presents the plan updated for 2024, details its recent developments and reports on its implementation. It provides a consolidated view of the actions taken by the Group at its various entities, within its subsidiaries and in its relations with its Suppliers.

Since its creation, Groupe Rocher has been firmly committed to social and environmental responsibility with its customers, employees, Suppliers and other stakeholders. In terms of duty of vigilance, the Group fully integrates the obligations of the French Law in a manner consistent with its ethical commitments, to ensure compliance in its operations as well as in its value chain.

## THE GROUP'S AREAS OF VIGILANCE

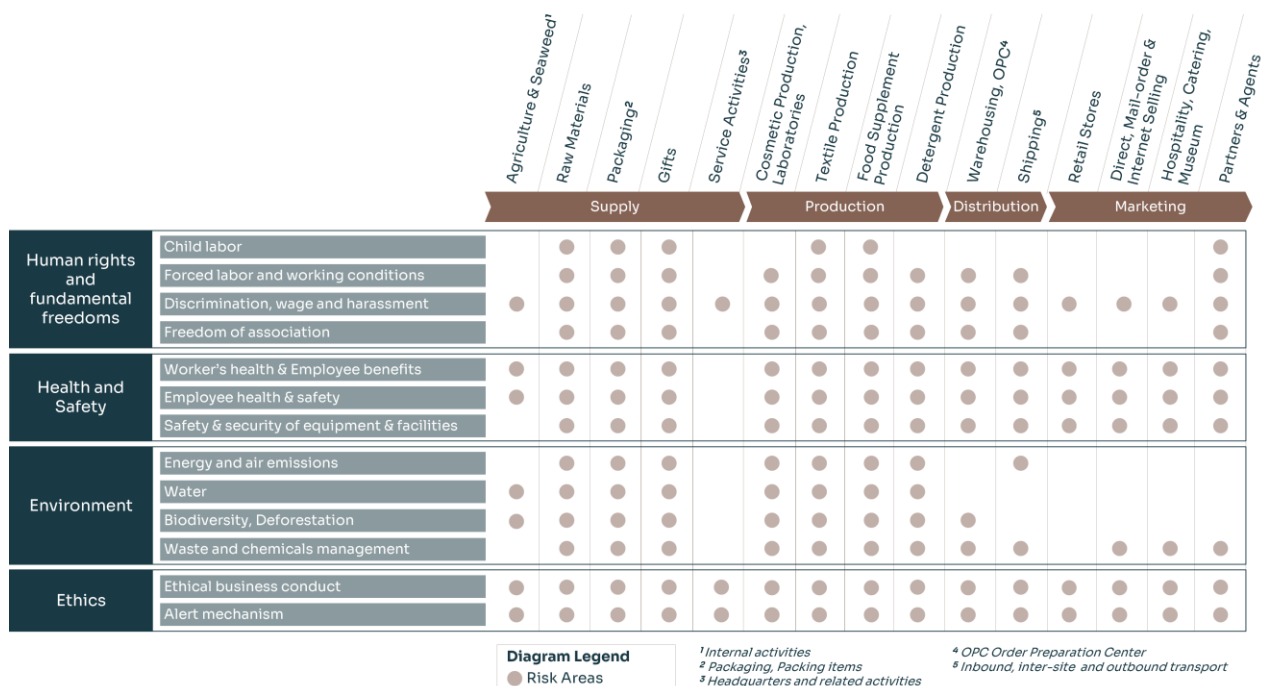
In line with the commitments set out in its Code of Business Conduct, Groupe Rocher has integrated since 2017 the risks of serious violations of human rights and fundamental freedoms, health and safety and the environment into its vigilance approach. This approach focuses more specifically on the following issues:

- **Human rights and fundamental freedoms:** prevention of child labor and forced labor, improvement of working conditions, fight against discrimination and harassment of any kind, securing of fair remuneration, respect for freedom of association – including trade unions – and collective agreements;
- **Health and safety of people:** health and well-being of employees, including access to benefits, hygiene and safety in the workplace, safety of equipment and facilities;
- **Environment:** contribution to the fight against climate change, sustainable management of water and reduction of associated pollution, contribution to the protection of terrestrial and marine ecosystems and their biodiversity, prevention of deforestation, responsible management of waste and chemicals;
- **Ethics:** promotion of ethical business practices, accessibility of alert mechanisms and reporting channel.

These risk categories are analyzed throughout the key stages of the value chain, whether they concern the Group's internal activities or those carried out by its Suppliers. These risks can be summarized in a matrix global of the Group's areas of vigilance. This matrix identifies potential risks prior to the application of prevention and mitigation measures, and is regularly reviewed to ensure ongoing adaptation.

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<sup>1</sup> Unless otherwise specified, the term "Supplier" in this document refers to first-tier suppliers, service providers and subcontractors with whom the Group has an established commercial relationship.



In view of the mitigation measures deployed and the prevention measures place long in within the Group, the risks of serious harm mainly concern activities in the external value chain, i.e. the Group's supply chain and subcontractors. The vigilance exercised over internal activities has been regularly adapted during the past two years to take account of the major changes in the international context since 2022.

## SCOPE OF DEPLOYMENT OF THE PLAN

The vigilance measures described in this plan apply to the entire Groupe Rocher value chain<sup>2</sup>, as required by the French Law<sup>3</sup>. They cover:

- All the Group's **internal activities**: upstream activities of production, storage and order preparation; the Group's internal sales activities for all subsidiaries and countries where the Group is present; the historic business in La Gacilly<sup>4</sup>;
- **First-tier Supplier panels** at different stages of the value chain, eligible for the Group procurement procedures;
- **Supply chains** identified as **most at risk**, with specific vigilance measures adapted to the risks specific to each sector, deployed beyond the top of the value chain.

In 2024, Groupe Rocher continued the reorganizations initiated in 2023 in several subsidiaries<sup>5</sup>: the sites and subsidiaries of the Flormar brand, and the production site of Ploërmel were thus sold during 2024. Although they are excluded from the scope described in this vigilance plan for 2024, the Group has nonetheless exercised the same vigilance measures for these entities until their date of sale.

<sup>2</sup> The Group's brands are listed in Appendix 1

<sup>3</sup> i.e. excluding partners and sales agents

<sup>4</sup> Agri & algoculture, hotels, restaurants, museums

<sup>5</sup> As set out in the Group's Non-Financial Performance Report (NFPR)

# 1. RISK IDENTIFICATION

## GROUP APPROACH

The Group is confronted with a range of internal and external risks, which is why the Group's major risk map is regularly updated, the most recent having been drawn up in 2024. All types of risk are analyzed, including financial, operational, human resources, health and safety, environmental, information technology and legal.

Groupe Rocher publishes its annual Non-Financial Performance Report (NFPR) in accordance with Articles L.225-102-1 and R.225-105-1 of the French Commercial Code. This document explains the Group's main CSR risks and opportunities, and how they are identified.

## SUMMARY OF ACTIONS FOR RISK IDENTIFICATION

In addition to the mapping of the Group's major risks, several other risk identification and analysis initiatives are carried out throughout the year by certain Group departments, and updated on a regular basis. The summary of these initiatives around duty of vigilance is the following:

	Group activities		Suppliers' activities
Human rights and fundamental freedoms	Mapping of major risks CSR materiality matrix <sup>6</sup>	Remuneration surveys and salary reviews Risk analysis of employees' Personal Data Management	Risk assessment by procurement category regarding duty of vigilance for panel Suppliers
	Duty of vigilance risk assessment for internal activities	Risk analysis of workstations, accidentology and absenteeism,	
Health and safety of people	'Tell Us' survey of all Group employees worldwide to measure well-being at work	Analysis of risks related to product quality	Duty of vigilance risk assessment integrated into the approval process for new Suppliers
	Corruption risk mapping		
Environment	Impact analysis of the use of generative AI		Risk identification beyond the first tier for the most risky sectors
	Analysis of use of the ethics line and the 'TelUsHealth' hotline	Identification of the main environmental risks at production and distribution entities	

## OPERATIONAL MAPPING OF DUTY OF VIGILANCE RISKS

### PRESENTATION OF THE METHODOLOGY

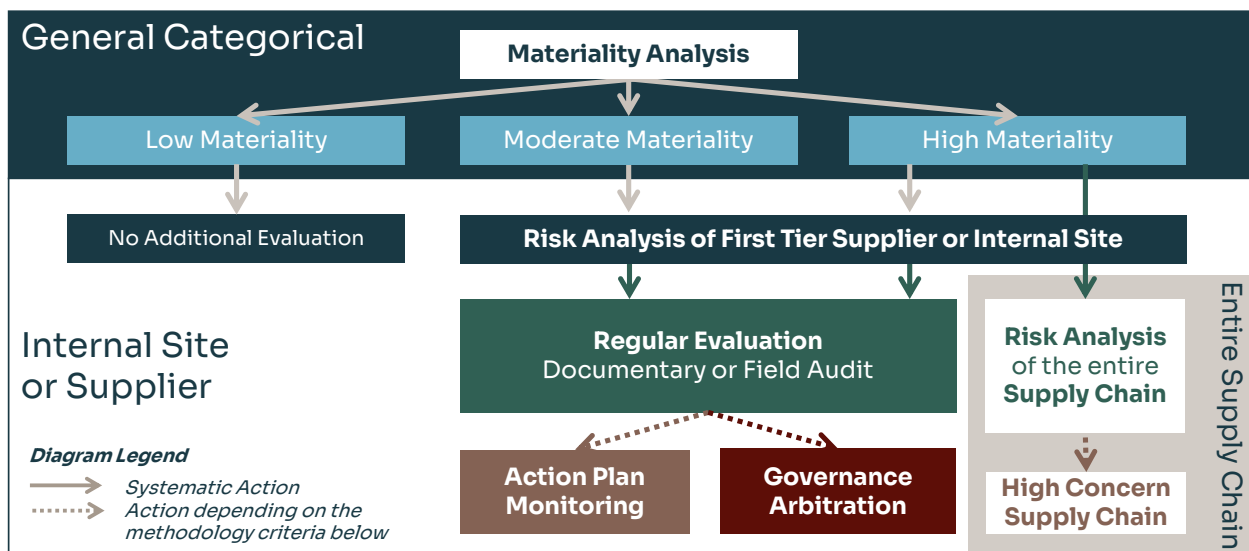
In order to identify as accurately as possible the risks associated with human rights, fundamental freedoms, health and safety, and the environment, the Group has defined and deployed a **specific approach** covering every activity in its value chain, both internal and external.

<sup>6</sup> As presented in the Group's Non-Financial Performance Report (NFPR)



The approach is divided into two distinct phases: a **general categorical analysis**, followed by a **risk analysis** at Supplier and internal entity level, as illustrated in the following diagram<sup>7</sup>.

## Risk Analysis



### GENERAL CATEGORICAL RISK ANALYSIS

In the first instance, a categorical analysis of Suppliers' activities enables to determine their **level of materiality** – low, moderate or high –, on the basis of which is then deployed the most appropriate risk management strategy. This analysis is based on the Group's **ACTIVITY RISK** internal rating method, which integrates the following 5 criteria: environmental impact, social risks, health and safety of workers and people, level of technicality of the activity, depth of the supply chain.

For categories of activity presenting moderate or high materiality, a risk analysis is carried out at the level of the First Tier Suppliers and the internal entities, followed by a risk assessment and mitigation process appropriate to the nature of the risks identified, as detailed in chapters 2 and 3.

In addition, for procurements in high-materiality categories, a risk analysis is carried out across the entire supply chain – in order to determine and implement the appropriate risk mitigation process as presented in chapter 3 –. By way of example, the procurement category "raw materials of plant origin" is considered high materiality.

Low materiality procurement categories are not subject to additional risk assessment.

This risk-based approach to business categories is based on the Group's analysis of the nature of the activities in its value chain, for which materiality thresholds have been defined. Initiated in 2022, this methodology was applied as early as 2023 and was implemented on a permanent basis in 2024.

### RISK ANALYSIS AT THE LEVEL OF FIRST TIER SUPPLIER AND INTERNAL ENTITY

Secondly, for all internal sites and for **moderate and high materiality** procurement categories, the categorical analysis is supplemented by a more detailed analysis assigning a "**vigilance**" coefficient to the Suppliers and the internal sites. This is calculated by combining three criteria: **ACTIVITY RISK**, **COUNTRY RISK** and **REVENUE RISK**.

The vigilance coefficient makes it possible to determine the **overall intensity of the risk**, – then to define the assessment methods and take the appropriate mitigation and monitoring measures, as detailed in chapters 2 and 3 –. Updated regularly, it feeds into the operational risk mapping of the vigilance plan.

<sup>7</sup> Detailed in this and subsequent chapters

#### ACTIVITY RISK

Groupe Rocher has established an internal method for rating the activities of its first-tier Suppliers and internal entities.

It integrates 5 criteria: environmental impact, social risks, health and safety of workers and people, level of technicality of the activity, depth of the supply chain

#### COUNTRY RISK

Groupe Rocher relies on the independent external organization EcoVadis, recognized for its CSR expertise.

EcoVadis takes the following areas into account when assessing country risk: environment, health, social, human rights, governance, political stability and competitiveness.

#### REVENUE RISK

The extent of the risk depends also on the amount of revenue for internal entities, or procurement volume for Suppliers.

The group has defined thresholds for this criterion. These are reviewed annually.

### RISK ANALYSIS OF THE ENTIRE SUPPLY CHAIN

For procurements in **high-materiality** business categories, the Group carries out an in-depth risk analysis with its Suppliers, covering the entire supply chain in question. To this end, the supply chain is broken down and a risk analysis is carried out at each stage.

These analyses can be carried out and reviewed in collaboration with NGOs<sup>8</sup> or external stakeholders. For example:

- the Group relies on the NGO Earthworm Foundation for its risk analysis of certain plant sectors,
- in 2024, the Group joined the sector consortium TRASCE, enabling it to capitalize on the collective leverage of players in the cosmetics sector to trace the supply chains of raw materials considered sensitive, analyze the associated risks and deploy actions to mitigate them.

## PROCESSES AND INFORMATION SYSTEMS SUPPORTING THE IMPLEMENTATION

### SUPPLIER CERTIFICATION PROCESS

In order to integrate the duty of vigilance risk management from the outset of a commercial relationship with a Supplier, the Group has directly incorporated the identification, assessment and possible implementation of remedial actions into its Supplier approval process.

This process details and frames the various stages of approval, the data to be collected, and specifies the cases and tools for derogation, as well as the arbitration bodies. It enables a risk assessment to be carried out, integrating many parameters inherent to the Supplier's activity, location, certifications and performance history.

This process, which is the subject of a **specific procedure**, is also integrated into the Duty of Vigilance compliance procedure<sup>9</sup>. In 2024, all the Group's brands were trained on the Duty of Vigilance procedure as part of their Supplier panel management. Since the system was set up, the Group's employees concerned have been regularly made aware of the challenges of the duty of vigilance.

### INFORMATION SYSTEM

To facilitate the implementation of the process on an international scale, the Group has set up a specific information system. It automates the approval process and **consolidates and tracks data** about risk and performance for each Supplier on the panel.

This tool also integrates performance indicators relating to the process, thus helping to monitor its proper implementation in the Group's various entities.

The platform is accessible to both teams and Suppliers, enabling efficient, iterative management of their performance.

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<sup>8</sup> NGO: Non-governmental organization

<sup>9</sup> See the internal control procedure on page 27.

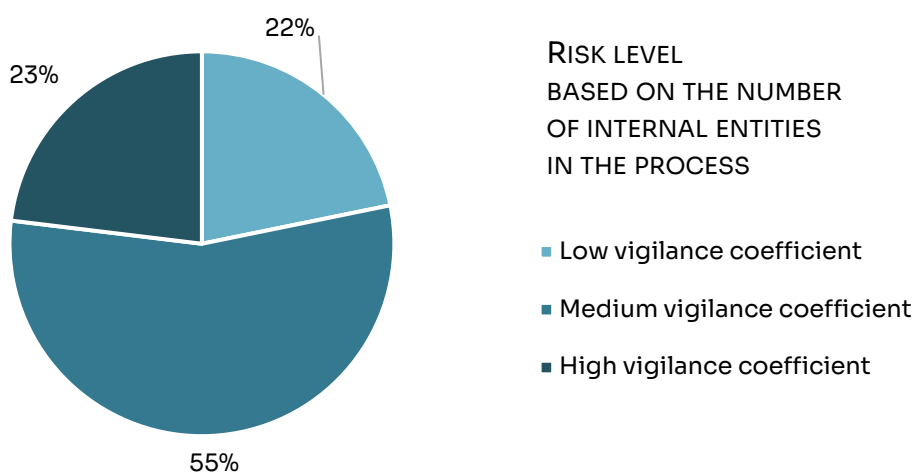
## RISK MAPPING RESULTS

### INTERNAL ACTIVITIES MAPPING

The method used to calculate vigilance coefficients for internal entities is based on the combination of activity, country and revenue risks described above. It is identical to the one used to map the Supplier panel. This approach is applied to all Group activities and entities, to ensure a consistent and uniform risk assessment.

Stable until 2023, the Group's internal perimeter decreased in 2024, notably due to the sale of the brand Flormar and the Ploërmel entity<sup>10</sup>. The risk level of Group entities impacted by the international geopolitical situation in 2022 and 2023 is unchanged in 2024, and remains high.

At the end of 2024, the number of entities with high vigilance coefficient was 18 out of 78 (20 out of 90 at the end of 2023), including 5 logistics and production entities (7 at the end of 2023). The breakdown of the Group's by risk level for internal entities remains stable compared with 2023 and 2022:



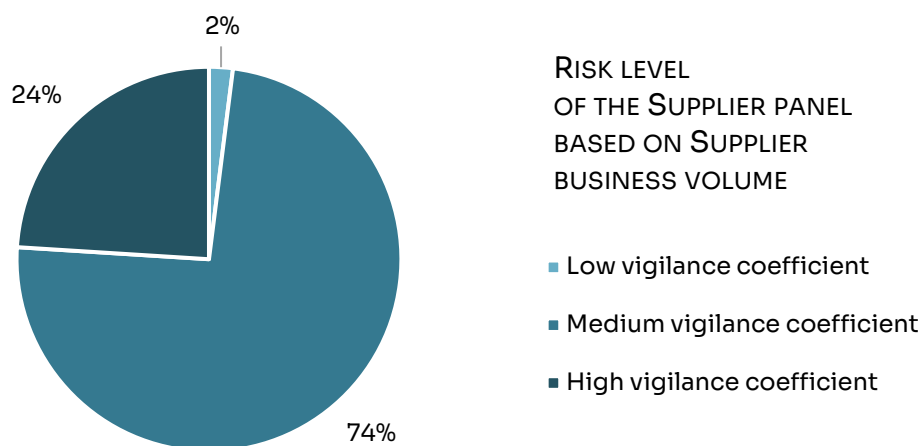
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<sup>10</sup> See Introduction on page 7

## SUPPLIERS PANEL MAPPING

Since the Supplier approval process has been in place for several years, the risk map now aims to identify the recycling audits – or re-audits – that need to be carried out. It is therefore carried out at Group level every 3 years and forms the basis for drawing up a three-year audit plan, to complement the list generated by the selection of new partners.

The graph below shows the results of the latest global risk mapping of Suppliers, carried out in 2024 following the sale of Flormar and the Ploërmel entity. It covered the eligible panel of first-tier Suppliers<sup>11</sup>, i.e. over 1,200 Suppliers (5,000 in 2023). This decrease is mainly due to the Group's transformations (selling and closures of subsidiaries), as well as to the implementation of the categorical analysis. The panel breakdown shown below is monitored to ensure that the Group's overall exposure remains stable:



The sale of Flormar in 2024 led to a reduction in the percentage of Suppliers with a high vigilance coefficient.

<sup>11</sup> As specified in the methodology on page 9, high and moderate materiality procurement categories are included in this exercise.

## 2. REGULAR EVALUATION OF THE SITUATION

### METHODOLOGY FOR ASSESSING INTERNAL SITES AND SUPPLIERS

The evaluation policy for each internal entity and Supplier is based on the vigilance coefficient, result of the duty of vigilance specific risk identification. Depending on the value of this coefficient, i.e. the associated risk level, an appropriate assessment methodology is determined, ranging from documentary evaluation – for vigilance coefficients qualified as medium –, to field audit – for vigilance coefficients qualified as high–.

Each assessment is **valid for three years**, enabling the Group to monitor the compliance and improvement of its Supplier panel and internal entities. This period may be reduced depending on the results, as specified in chapter 3.

#### DOCUMENTARY EVALUATIONS

The Group has chosen the **EcoVadis methodology** to carry out documentary evaluations, based on the following key advantages: a methodology for qualifying a company's CSR practices, covering all duty of vigilance topics, and benefiting from an international footprint corresponding to the geographical footprint of the Group and its Suppliers. As such, the Group has been a member of the **"Responsible Beauty Initiative"** since its creation in 2017, coordinated by EcoVadis, with the aim of promoting good CSR practices among Suppliers and facilitating the pooling of ratings from players in the beauty industry value chain.

#### FIELD AUDITS

For field audits, the **SMETA methodology**<sup>12</sup> has been chosen, as it covers all aspects of duty of vigilance. The Group is also a member of the **SEDEX initiative**, which aims to pool SMETA audit reports within a circle of members comprising Suppliers and principals.

In addition, aware of the existence and use of audit standards other than SMETA, depending on the category of activity and geographical area, and in a spirit of cooperation with its Suppliers and internal entities, the Group has defined a **list of accepted field audit and certification standards**<sup>13</sup>. The benefits of this approach are twofold, since it enables to apply a logic of equivalence:

- for Suppliers and internal entities: to promote the social and environmental compliance initiatives they have already undertaken, specific to their business sector and in line with the context in which they operate;
- for the Group: to gain in efficiency and relevance in the implementation of the assessment plan in the various territories and areas of activity.

Furthermore, given their key role in the Group's supply chain, and in order to assess the practices of its **"distributor" type** Suppliers in the most appropriate and relevant way, the Group has defined and deployed a **specific audit methodology**, as well as dedicated support from internal teams to help these players improve their own supply chain risk management.

#### COMPLIANCE SCORE

Following the evaluations, a duty of vigilance **compliance score** is determined. Expressed by a letter from A to D, it depends on the number of non-conformities observed and their level of criticality, according to the requirements defined by Groupe Rocher. By way of example: the finding of less than 5 minor non-conformities during an audit, leads to the attribution of an A score; the finding of 5 critical non-conformities during an audit, leads to the attribution of a D score.

Suppliers with a grade of D have demonstrated a performance that does not meet the Group's duty of vigilance requirements. Their inclusion or retention on the panel is therefore subject to an action plan, as detailed in chapter 3.

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<sup>12</sup> Sedex Members Ethical Trade Audit

<sup>13</sup> See details in the "Compliance Manual" section on page 14 and in Appendix 2.

## THE COMPLIANCE MANUAL: THE GROUP'S REFERENCE FOR AUDITING STANDARDS

Drawn up in 2020, the **Compliance Manual** formalizes the Group's social and environmental requirements for field audits.

Although SMETA-type field audits are mainly used by the Group, the regular implementation of this tool with Suppliers, in different activities and geographical areas, has confirmed the need to define and formalize a broader reference framework to manage all the audits to be carried out.

The current standard allows:

- The provision of a document setting out the framework for the Group's social and environmental requirements, enabling the anchoring of solid fundamentals and a common language, thus the ownership by the Group's internal teams as well as by its Suppliers
- Managing the equivalence of standards or certifications, to provide greater flexibility in the implementation of the evaluation plan in different territories and fields of activity<sup>14</sup> ;
- The definition and implementation of corrective action plans by Suppliers and in-house teams based on formalized social and environmental requirements, and thus on a concrete, standardized compliance target.

Presenting the equivalence management system for auditing and certification standards, this guide makes it easier to carry out assessments.

This document is updated each year to take account of new assessment systems.

## EVALUATION METHODOLOGY FOR HIGH-MATERIALITY SUPPLY CHAINS

With regard to high materiality procurement, following the identification of risks at each stage of the supply chain, the Group defines an assessment, audit and/or certification strategy appropriate to the risks identified in each value chain analyzed.

An analysis of existing audit and certification standards is carried out and, if they provide sufficient assurance of risk coverage, they are selected as acceptable risk assessment and mitigation systems.

For example, all cotton yarn Suppliers of Petit Bateau are GOTS certified<sup>15</sup>, helping to ensure compliance with social and environmental standards in the supply chain.

If no standard is qualified, the "high concern supply chain" process is deployed, as detailed in chapter 3.

## RESULTS OF INTERNAL ENTITIES EVALUATIONS

### DOCUMENTARY EVALUATION

The Group carries out an EcoVadis assessment every two or three years to evaluate the entities with a medium vigilance coefficient for its **cosmetics and detergents** activities.

Groupe Rocher's score for 2023-2024 is 75/100, placing the Group in the category of "advanced" CSR practices according to the EcoVadis standard. Positioned in the top 3% of top-rated companies in the Cosmetics & Detergents sector, the group is also in the top 1% of the sector in terms of Responsible Procurement.

This 2023-2024 score represents a 10-point improvement on 2021-2022 (65/100, top 10% of the sector) and a 15-point improvement since 2019 (60/100, top 15%).



<sup>14</sup> See the list of certifications and standards accepted by the Group in Appendix 2 of this document

<sup>15</sup> GOTS: Global Organic Textile Standard, see Appendix 2

This increase is mainly due to:

- the continuous improvement of the measures implemented within the Group to meet social and environmental challenges – presented in the NFPR<sup>16</sup> –. In both areas, the Group's ratings improved by 20 points each,
- the quality and stability of the measures implemented to meet the challenges of responsible procurement – presented in this document – in terms of policies, actions taken and results achieved. The Group's rating in this area places its practices among the best on the market. The high score of 80/100 in this area is stable compared with the 2021-2022 assessment, showing the Group's ability to maintain its practices at a high level of performance over time, after a 30-point improvement since the 2019 assessment.

In addition, by the end of 2024, the Group's 4 industrial & logistics entities in Brittany are ISO 45.001 and ISO 14.001 certified for their management systems<sup>17</sup> of occupational health & safety and of environment.

The Group plans to renew its rating EcoVadis from the end of 2025.

For the **textile sector**, internal entities with a medium vigilance coefficient are assessed by equivalence, in accordance with the Group's Compliance Manual: the GOTS certification obtained by these entities in 2023 was renewed in 2024<sup>18</sup>.

## FIELD AUDITS

Field audits of **internal production and logistics entities**, identified based on operational mapping, were followed-up in 2024, as detailed below by zone.

Concerning the audit of **directly operated store operations** identified by mapping the full scope of the Group's internal activities: taking into account feedback from the pilots carried out in 2022 and followed up in 2023, they have been included in 2024 in the deployment plan for the duty of vigilance internal control procedure<sup>19</sup>.

### MOROCCO

For the Textile entity, the SMETA audit carried out in 2021 was followed in 2023 by GOTS certification, renewed in 2024. Equivalent to a SMETA audit according to the Group's Compliance Manual<sup>20</sup>, this certification confirms the validity of the corrective measures implemented in 2022. In accordance with the current methodology, the reassessment period is 3 years.

For the Cosmetics entities, the two SMETA audits carried out in 2022 – including a pilot audit of directly operated store operations – led to remediation action plans. Following the earthquake in the area in September 2023, risk control assessments of local infrastructures in the affected zone were also carried out. At the end of 2024, these entities were included in the preliminary self-assessment campaign, part of the roll-out of the new internal control procedure dedicated to duty of vigilance<sup>18</sup>, the results of which will be available and monitored in 2025.

### TURKEY

As indicated in the Introduction, the scope described in this vigilance plan for 2024 excludes the Flormar brand entities and subsidiaries, as they were sold by the Group during the year. Nevertheless, the Group maintained the same vigilance measures for these entities until the date of sale of Flormar.

As a reminder, in view of the conformity of the SMETA audit results for the two Turkish entities of the Flormar brand in 2023, the pace of their reassessment had been increased to 3 years from 2024, according to the methodology in force within the Group, with the ISO 45.001 and ISO 14.001 certifications obtained in 2022 still active.

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<sup>16</sup> NFPR: Non-Financial Performance Report

<sup>17</sup> The 2 industrial & logistics sites of Flormar brand in Turkey, and the Ploërmel entity in Brittany, had the same certifications in force at the date of their respective selling.

<sup>18</sup> See equivalences in Appendix 2

<sup>19</sup> The duty of vigilance internal control procedure is presented on page 27

<sup>20</sup> See equivalences in Appendix 2



## UKRAINE AND RUSSIA

Since 2022, the Group has been directly impacted by the conflict between Russia and Ukraine, as some of its brands operate commercially in these areas. In 2024, as in 2023, the Group and the Yves Rocher brand closely monitored the situation of the Ukrainian subsidiary.

The dedicated unit set up in 2023 by the Group to analyze, monitor and ensure compliance with international sanctions and Russian counter-sanctions continued its work in 2024. In particular, in September 2024 the Group obtained a license from the French Treasury Department authorizing to continue its activities with its Russian subsidiary until September 30, 2025, within the framework set out in the license. As the subsidiary continues to operate locally, the Group has maintained the suspension of its investments in Russia, as well as all local media presence.

These vigilances will continue in 2025.

## ISRAEL

Because of the production and logistics activities carried out in the country, the Group and the Sabon brand set up in October 2023 a unit to analyze the geopolitical situation in Israel, assess risks and closely monitor changes in local exposure.

A safety study was carried out in the first quarter of 2024 by a specialist firm, aiming to assess the safety risk management plans in place locally and at Group level. The results were shared with the subsidiary.

This vigilance will be maintained in 2025.

## RESULTS OF THE SUPPLIER PANEL EVALUATIONS

### DOCUMENTARY EVALUATIONS: VOLUMES AND PERFORMANCE OF ASSESSED SUPPLIERS

Documentary evaluations are one of the pillars of the system in place. Following the latest risk mapping exercise<sup>21</sup>, 74% of the Group's eligible procurement volume - after categorical analysis - is carried out with Suppliers subject to documentary evaluation.

A three-year assessment plan has therefore been defined for the 2023-2025 period, in addition to the certification audits required over the period. By the end of 2024, 87% of EcoVadis assessments had been completed. The aim is to complete the plan by the end of 2025.

### RESULTS RELATING TO THE CSR PERFORMANCE OF SUPPLIER EVALUATED BY ECOVADIS

Above-average CSR performance from the Group's Suppliers: Groupe Rocher aims to be a driver of change when it comes to managing and supporting its Suppliers. This commitment is reflected in an EcoVadis overall average score of 64.5 for its Suppliers in 2024, 16.9 points higher than the average for all EcoVadis-referenced Suppliers.

### "SCORE DISTRIBUTION" GRAPH

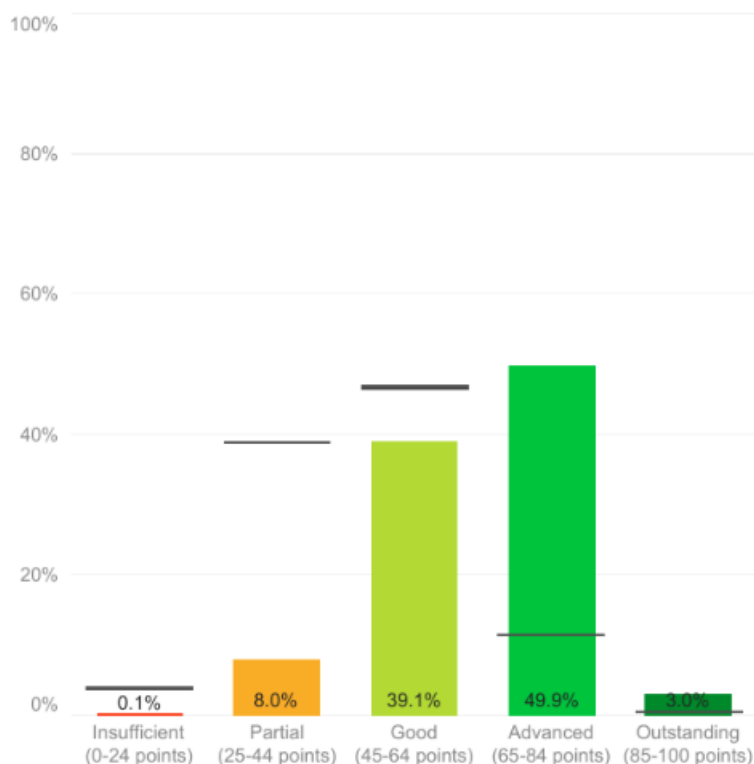
Distribution of scores for Suppliers assessed by EcoVadis in 2024

- The grey horizontal bars represent the average for companies assessed by EcoVadis;
- The colored histograms show the distribution of results for the Suppliers with whom the Group works.

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<sup>21</sup> Results presented on page 12





In addition, 66% of the Group's Suppliers reassessed by EcoVadis, i.e. 423 Suppliers, improved their CSR performance. The average score of the Suppliers assessed for the Group changed favorably between 2023 and 2024, with an average score of 64.5 in 2024 versus 61.4 in 2023, testifying the overall progress of the panel.

For Suppliers with a low score, action plans to improve this score are defined and implemented<sup>22</sup>, then a new assessment is carried out to validate this progress.

## FIELD AUDITS: VOLUME AND PERFORMANCE OF SUPPLIERS ASSESSED

This type of assessment concerns 24% of the eligible Group's procurement volume - after categorical analysis. In line with the situation described in the risk mapping overview, certain geographical areas are particularly involved (China, Mexico, Russia, etc.). Local entities have therefore mobilized their resources and budgets.

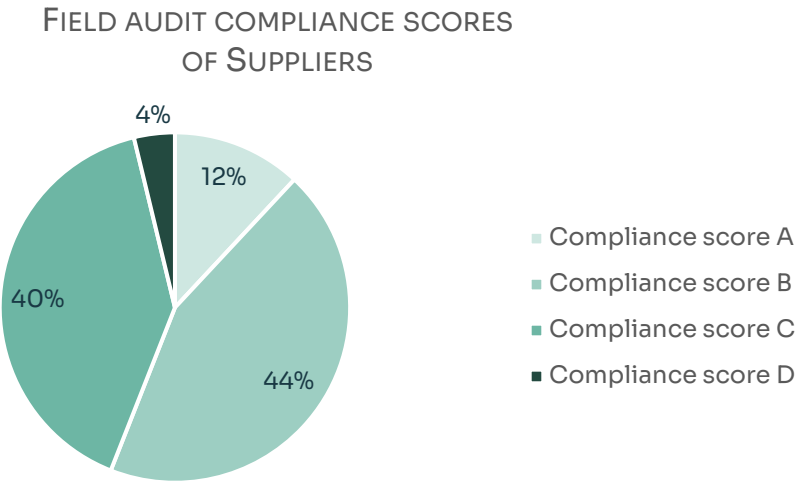
Following the 2022 risk mapping, a three-year plan of recycling audits has been defined for the 2023 – 2025 period, in addition to the approval audits required over the period. By the end of 2024, 80% of field audits have been completed.

The Group's organizational changes in 2024 have led to changes in the Supplier portfolio. For this reason, it was decided to anticipate the renewal of the Suppliers risk mapping, initially scheduled for 2025. A new risk map has therefore been drawn up, and a new audit plan has been defined which will be followed from 2025.

<sup>22</sup> The implementation of post-audit operational action plans is presented on page 20 and following pages.

**SUPPLIERS PERFORMANCE**

Following field audits carried out as part of the risk management approach specific to the duty of vigilance, a compliance score is determined, ranging from A for the best-rated Suppliers, to D.



At the end of 2024, 14 Suppliers on the panel had a D rating. This number is down by 3 compared with 2023. Suppliers who do not comply with Group requirements are subject to action plans, the progress of which is monitored by the Governance Committee.

### 3. RISK MITIGATION AND PREVENTION OF SERIOUS HARM

Groupe Rocher deploys risk mitigation measures adapted to the different situations arising from its activities. These measures are deployed at Group level, and some are shared with Suppliers and stakeholders.

If local legislation or the internal rules of subsidiaries and Suppliers provide for stricter standards than Group rules, then these standards must prevail. If the opposite is true, then Group rules shall prevail.

#### SUMMARY OF THE MAIN GLOBAL SYSTEMS

	Group activities		Suppliers' activities
Human rights and fundamental freedoms	Group Code of Business Conduct Anti-corruption code of conduct Practical guide to conflicts of interest Alert & Reporting System Guide "Duty of vigilance" training courses	Social dialogue and company agreements, including disability, teleworking, remuneration, professional equality "Groupe Rocher People" social model, 10 Principles of social responsibility Group policy, network and awareness-raising campaigns on Diversity & Inclusion issues, "Inclusive recruitment" training Group policy compensation & social benefits Group Data Protection (DP) Governance Policy, Group Data Breach management Policy, Intra-Group Data Transfer Agreement, Data Processing Training and Awareness sessions	Supplier approval process <sup>23</sup> Supplier Code of Conduct Business ethics & duty of vigilance contractual clauses Compliance manual <sup>24</sup> Social and environmental risk management information system <sup>25</sup> Support and monitoring of Suppliers in implementing the duty of vigilance (annual reviews, training, etc.)
		Psychosocial risk training for managers, "TellUsHealth" support program E-learning "Travel & journeys", repatriation assistance program for international travel QSE policy: product quality monitoring and employee health and safety monitoring (cosmeto-vigilance, crisis management system, customer complaints monitoring, etc.).	
Health and safety of people	Group Rules of conduct for Generative AI		Group commitment to associations and consortium (TRASCE) aimed at improving social and/or environmental practices in supply chains identified as high risk Specific remedial actions following assessments (detailed below)
Environment		Actions implemented as part of the Group's global environmental strategy <sup>26</sup> Management of the environmental impact of all Group entities (water, energy and waste management <sup>26</sup> )	

<sup>23</sup> The Supplier certification process is described on page 10

<sup>24</sup> The Compliance Manual is presented on page 14

<sup>25</sup> The information system is presented on page 10

<sup>26</sup> As presented in the Group's Non-Financial Performance Report (NFPR)

## CODE OF BUSINESS CONDUCT

Since 2019, Groupe Rocher has stepped up awareness-raising among its employees through e-learning training. Training courses on the Code of Business Conduct and the duty of vigilance, repeated in 2021 with the purchasing population, were followed in 2022 by two training courses: one on corruption and the other on conflicts of interest, these training courses were rolled out in 2022 to all Group employees.

In 2023, the corpus of ethical rules reviewed at the end of 2022<sup>27</sup> was again widely distributed internally by the People & Mission department to all Group employees.

### SUPPLIER CODE OF CONDUCT

In order to commit the Group's Suppliers to ethical and responsible practices, the Supplier Code of Conduct was formalized in 2021: it is derived from the Group's Code of Business Conduct and the requirements vis-à-vis Suppliers, defined by the Group in its Compliance Manual<sup>28</sup>.

This Code of Conduct is submitted to the Group's Suppliers for signature, to ensure that it is properly understood and taken into account. At the end of 2024, the Group's objective to cover 80% of the Supplier expenditure by 2025 had been achieved, with a signature rate of 81%.

## IMPLEMENTATION OF POST-EVALUATION OPERATIONAL ACTION PLANS

Following the documentary evaluations or field audits carried out as part of the risk management approach specific to the duty of vigilance, a compliance score is determined, ranging from A, for the best-rated Suppliers, to D.

Based on this score and the types of non-conformities observed, an action plan is defined and implemented:

- Specifically for Suppliers: if one or more of the practices identified are deemed unacceptable according to the requirements defined by the Group, the continuation of commercial relations is called into question. The situation is then examined, and alternatives are studied and validated by the governance committee<sup>29</sup>.
- If one or more practices are identified as critical, they must be resolved within an agreed timeframe. In certain cases, depending on the stakes involved and the type of non-compliance observed, remedial actions are proposed and validated by the governance committee;
- Where practices are identified as major and/or minor, remedial action is taken within a reasonable timeframe.

In these various cases, Groupe Rocher favors a collaborative approach with each Supplier: while the construction of the action plan remains the responsibility of the latter, the Group can, at its request, support it from a technical and/or methodological point of view. The progress plan and associated schedule are validated by both parties. Their implementation is then confirmed by a reassessment or re-audit, if necessary.

For internal sites, the subsidiaries and entities concerned are responsible for implementing their own action plans, while benefiting from technical and methodological support from the Group and regular monitoring. Improvements are subsequently confirmed by reassessment or re-audit, if necessary.

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<sup>27</sup> The Group's ethics rules are presented on page 19

<sup>28</sup> The Compliance Manual is presented on page 14

<sup>29</sup> Governance is presented on page 26

## HIGH CONCERN SUPPLY CHAINS<sup>30</sup>

The challenges presented by the French Law are as high as they are complex to master for a large portion of our partners and, despite efforts made, some supply chains present particularly high risks. This is why Groupe Rocher has set up a specific process for them.

This process is based on the following approach:

**STAGE 1:** Analysis of social and environmental risks at every stage of the supply chain. If necessary, the Group relies on specialized external partners.

**STAGE 2:** Search for technological and/or geographical alternatives to meet all or part of the Group's needs.

**STAGE 3:** If maintaining the supply chain is necessary or relevant in the context, the Group defines requirements for managing the specific risks identified. These requirements may relate, for example, to obtaining certifications, applying specific guidelines and standards, or implementing actions in the field. To this end, the Group is involved in a number of sector-specific initiatives or partnerships with NGOs, whose objectives include the following:

- Enhanced traceability throughout the supply chain,
- Define and implement a joint roadmap, involving contractors, stakeholders and local partners, especially NGOs,
- Monitor changes in practices and the achievement of objectives, in particular through a strong presence in the field,
- Share tools, methods and resources to accelerate the industry's practices transformation.

On these various points, these organizations provide an objective review of postures and results, in their capacity as independent third-party organizations.

**STAGE 4:** Reporting: on these supply chains, the Group specifically and regularly monitors volumes in the various entities, to ensure that defined policies are properly implemented.

As an example, the Group has been a member of the Responsible Mica Initiative since its creation in 2017, so as to get involved in improving mica mining conditions in India. Through this partnership, the Group contributes in particular to the definition and implementation of a living wage.

The Group is also active in the palm sector, through a partnership with the Earthworm Foundation, with which it supports local programs for producers working in areas particularly exposed to the risk of deforestation.

In the jasmine and rose sectors, the Group works in partnership with the NGO Fair Labor Association to support the improvement of social practices.

Groupe Rocher also requires its cardboard and paper packaging to be FSC (Forest Stewardship Council) certified, to guarantee sustainable forest management and meet its commitments to environmental responsibility. This certification ensures that materials come from responsibly managed sources, respecting biodiversity, workers' rights and local communities.

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<sup>30</sup> High concern supply chains are presented in the Group's Non-Financial Performance Statement (NFPR)

## RESULTS OF MITIGATION AND PREVENTION ACTIONS FOR INTERNAL ENTITIES

On receipt of their compliance scores following field audits, internal entities have systematically drawn up operational action plans to remedy identified non-conformities. These plans include the allocation of the necessary resources, the definition of implementation deadlines and the execution of targeted mitigation, remediation or prevention actions. Priority is given to dealing with the most critical non-conformities.

The implementation of these plans is regularly monitored by the Group, with progress reports made until non-conformities are fully resolved. Their removal is formally validated by re-assessments, follow-up re-audits or certification, where necessary.

In 2024, following on from the actions taken in 2023, the Group's **internal entities production and logistics** diligently implemented the mitigation and remediation action plans defined at the end of the audits. Where necessary, these entities received technical and methodological support from the Group to ensure effective remediation.

A summary of the actions implemented in 2024 is presented below.

### MOROCCO

For the Textile entity, all the corrective actions implemented in 2022 to remedy non-conformities have been ongoing since 2023. They are evidenced by the entity's GOTS certification<sup>31</sup>, renewed in 2024, which constitutes an audit equivalent in line with the Compliance Manual in force within the Group<sup>32</sup>.

For Cosmetics entities, the deployment of appropriate risk control and reduction measures was completed in 2023. The inclusion of these entities, at the end of 2024, in the preliminary internal control self-assessment campaign, will enable them in 2025 to adapt the prevention and remediation actions in place, if necessary, prior to a re-assessment.

### TURKEY

As indicated in the Introduction, the scope described in this vigilance plan for 2024 excludes the Flormar brand entities and subsidiaries, as they were sold by the Group during the year. Nevertheless, the Group maintained the same vigilance measures for these entities until the date of their sale.

As a reminder, in view of the SMETA audit results for the two Turkish entities of the Flormar brand in 2023, risk prevention and mitigation actions were in force and perennial in 2024 until the date of sale, and operations were moreover still carried out in compliance with ISO 45.001 and ISO 14.001 certifications in force at these entities since 2022.

### UKRAINE AND RUSSIA

In 2024, as in 2023, the Group and the Yves Rocher brand have continued to support the Ukrainian subsidiary.

Throughout 2024, the Group adjusted the measures taken in line with the changing context. For Russia, this involved obtaining authorization from the French Treasury Department<sup>33</sup>.

This vigilance will continue in 2025, to ensure the safety of the Group's employees and to take the necessary measures should the conditions for continuing operations no longer be met.

### ISRAEL

Since October 2023, the Group and the Sabon brand have been closely monitoring the situation, ensuring the safety of Group personnel and taking the necessary measures as the situation on site evolves. In this context, the results of the safety study carried out in early 2024 have enriched existing risk prevention and mitigation practices, particularly with regard to people securing during travel. In particular, they were put into practice during the acute phases of geopolitical tension at the end of 2024.

This vigilance will be maintained in 2025.

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<sup>31</sup> GOTS: Global Organic Textile Standard, see Appendix 2

<sup>32</sup> See equivalents in Appendix 2

<sup>33</sup> See Chapter 2 page 16

## A SYSTEMIC APPROACH

To manage the risks specific to the duty of vigilance, Group's lever is primary tangible action with at-risk or non-compliant entities and Suppliers, so as to bring about rapid changes in social and environmental practices along the value chain.

This is part of a larger movement, whose methodological robustness is underpinned by the implementation of a comprehensive system. This is based on three pillars:

- Tools and processes: the creation of a compliance manual<sup>34</sup>, the formalization of specific processes<sup>35</sup> and a dedicated internal control procedure, as well as the deployment and ongoing adaptation of a support information system<sup>36</sup>. These key success factors ensure that the system can be implemented simply and standardized on an international scale;
- Governance and organization: an established governance structure<sup>37</sup> for decision-making and arbitration has been set up; an organization with solid expertise and local relays<sup>38</sup>, close to the field, has been put in place, enabling a sustainable and consistent implementation of the system throughout the Group;
- Awareness-raising, training and support for internal and external stakeholders: implementing such an approach cannot rely solely on a group of experts<sup>39</sup>. It is supported by numerous internal and external stakeholders, in particular procurement teams, but also prescribers and Suppliers. The Group has therefore developed training tools for the various players involved, and also collaborates with external initiatives<sup>40</sup>, to mobilize and get its ecosystem moving.

The Group has embarked on a far-reaching initiative to make the duty of vigilance a central concern. While the Group's action must be concrete and swift at Supplier and entity level in the event of non-compliance, it is also intended to be global, long-term and inclusive through a systemic approach, guaranteeing continuous and sustainable improvement.

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<sup>34</sup> The Manual Compliance is presented on page 14

<sup>35</sup> The certification process is described on page 10

<sup>36</sup> See details on page 10

<sup>37</sup> See details on page 26

<sup>38</sup> See details on page 28

<sup>39</sup> See details on page 28

<sup>40</sup> The overview of external stakeholders is presented in the Group's Non-Financial Performance Report (NFPR)

## 4. WHISTLEBLOWER MECHANISM AND REPORTING

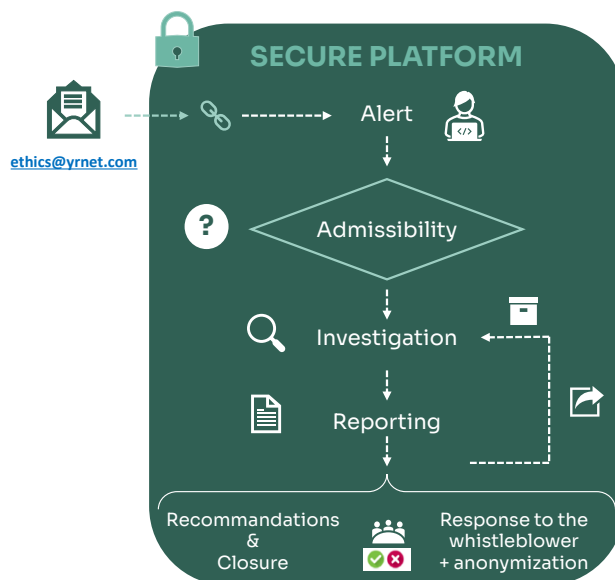
Since 2012, Groupe Rocher has had an ethics alert mechanism, also known as an "ethics line", enabling anyone to report any alleged serious breach or violation of internal rules and procedures or the French Law.

**Accessible 24/7**, this mechanism is open to all Group employees – including internal, external or occasional staff – as well as stakeholders, including Suppliers, partners, organizations, unions and local authorities.

As part of the duty of vigilance, any person – employee or third party – who is aware of or suspects in good faith an irregularity or infringement of human rights, fundamental freedoms, health and safety, the environment, or any act or behavior contrary to the Group's ethical rules, is encouraged to use the secure **ethics line** by writing to: **ethics@yrnet.com**.

The **secure platform** set up by the Group enables anonymous reporting if the person wishes so, and alerts are handled confidentially.

This whistleblowing system is widely disclosed and referenced in several documents accessible via the Group's intranet, notably the **Code of Business Conduct**, the **Anti-Corruption Code of Conduct**, the **Groupe Rocher People Social Model** and the **Supplier Code of Conduct**. It is also regularly communicated to employees. The Code Business of Conduct can be consulted on the Group's website ([www.groupe-rocher.com](http://www.groupe-rocher.com)).



As part of a continuous improvement process, Groupe Rocher presented an update of its body of ethical rules to employee representative bodies at the beginning of 2023, which was revised at the end of 2022. This revision led to changes in the internal regulations of several entities. In addition, a document dedicated to the collection and handling of alerts was drawn up and made available to all Group employees in early 2023. This document, which sets out the framework and procedures for handling alerts, can also be consulted on the Group's website.

Groupe Rocher also adopts a proactive approach to listening to its employees. In addition to the reports collected via the ethics line, the annual engagement survey **"Tell Us"** assesses employees' perceptions of working conditions, including well-being at work. Launched in 2018 and extended to the entire Group in 2022, this survey has been based since 2024 on a new steering platform. The results of the 2024 edition are integrated into the NFPR<sup>41</sup>.

Employees also have the possibility of reporting malfunctions or breaches of laws, regulations or Group values at any time through their hierarchy.

The Group also actively listens to its external stakeholders, particularly in the management of high concern supply chains, where additional warning systems are deployed and regularly monitored.

All reports made via the ethics line are subject to an admissibility analysis. When an alert is validated, it is dealt with as quickly as possible under the supervision of the Group **Chief Compliance Officer**, who may initiate an investigation or an audit, and refers the matter to the **Executive Committee** member concerned.

Groupe Rocher attaches particular importance to the protection of whistleblowers and undertakes to ensure that no sanction or retaliation will be taken against a person who has reported an alert in good faith.

<sup>41</sup> NFPR: Non-Financial Performance Report



In 2024, a new information program about the ethical line was launched for 2024-2025, with two main focuses:

- For Human Resources: sessions have been organized to raise awareness of best practices in the management of alerts, to accompany the creation of an investigation handbook. These sessions will continue in 2025.
- For all employees: an ethics line communication campaign has been launched for 2024-2025. In particular, it includes a new e-learning module, and aims to refamiliarize employees with the alert mechanism, which has been in place since 2012. The rollout of this e-learning program is gradual and will involve every Group brand, in France and abroad. It will continue in 2025.

In 2024, the Group's ethics line was used 9 times. Of these, 3 were ethics-related instances and 6 were human resources-related alerts, compared with 9 in 2023. None constituted a violation of human rights or fundamental freedoms, nor had any significant impact on the Group's consolidated financial statements.

## TURKEY

On March 23<sup>rd</sup>, 2022, LBVYR<sup>42</sup> was summoned before the French Tribunal Judiciaire de Paris (France), by the Sherpa and ActionAid France associations, the Turkish trade union Petrol-Is and 81 former employees of its Turkish subsidiary of the Flormar brand, - the company KOSAN KOZMETIK Sanayi -, on the basis of French Law no. 2017-399 of March 27, 2017 relating to the duty of vigilance of parent companies and ordering companies, on the grounds that it had failed to comply with its obligations under the provisions of the said Law. The proceedings are still in progress.

As indicated in the Introduction, the scope described by the present vigilance plan for 2024 excludes the entities and subsidiaries of the Flormar brand, due to their sale by the Group. Nevertheless, Groupe Rocher maintained the same vigilance measures for these entities until the date of their sale.

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<sup>42</sup> Laboratoires de Biologie Végétale Yves Rocher SA, issuer of this vigilance plan, as indicated on page 3

# 5. SYSTEM EFFECTIVENESS MONITORING

## GOVERNANCE

### COMITOLOGY

The duty of vigilance is part of sustainable development, which for many years has been one of Groupe Rocher's strategic priorities, directly supported by General Management. With this support, the Group's various Departments implement sustainable and ethical practices throughout the value chain, both internally and with Suppliers.

Aware of the need to govern the duty of vigilance at the appropriate level of responsibility and in a structured way, the Group has set up steering bodies since 2017.

The **Governance Committee** is made up of members of the Group Executive Committee involved in duty of vigilance - General Management and the Operations, People, Mission & Impact and Finance & Legal Departments - and led by the expert business departments responsible for its operational implementation - the Quality & CSR and Governance & Compliance Departments -. Its role is to validate the implementation of the approach, to supervise the results, and to ensure the necessary arbitration. To this end, it meets:

- On a recurring basis: to monitor the performance of internal entities and Suppliers, validate methodological orientations and determine priorities, and if necessary arbitrate on non-compliant Suppliers,
- As required: to follow up on a field audit that has highlighted practices that are not compatible with Groupe Rocher requirements, and which must be dealt with before the next regular committee meeting.

The Corporate Governance Committee reports annually to the Group's Audit Committee, an emanation of the Board of Directors, which includes two independent directors.

To carry out its role, the Governance Committee relies on the work, summaries and regular reports of an **operational committee**, made up of members representing the areas involved in the duty of vigilance.

The operational committee meets regularly and is responsible for:

- Monitor the implementation of the Group's vigilance plan, take operational decisions to ensure compliance, propose methodological changes to improve Group practices in this area, and produce regular summaries in the form of regular reports for the Governance Committee;
- Liaise with the various teams involved in deploying the process defined by the Group: expert referents and duty of vigilance coordinators appointed at Groupe Rocher level, duty of vigilance implementation referents appointed within subsidiaries, local management committees, and other teams contributing to the approach.

In 2023, Groupe Rocher adapted its governance organization with the introduction of a separate structure and a new Executive Committee as of July 1<sup>st</sup>. This change led to a revision of the composition of the duty of vigilance Governance Committee, as well as an increase in the frequency of its meetings from three times a year to quarterly meetings. In line with this new operating principle, the committee met four times again in 2024, enabling it to monitor the arbitrations carried out previously without the need to organize exceptional meetings.

The Governance Committee also presented its work and prospects to the Audit & Risks Committee, reinforcing the integration of duty of vigilance into the Group's decision-making bodies.

For 2025, given the solidity and dynamism now instated in Groupe Rocher's vigilance system, it is planned that the Governance Committee will once again adopt a three-yearly rhythm, while retaining the flexibility to organize additional meetings should new or urgent arbitrations prove necessary.

## STEERING INDICATORS

To ensure effective management of the vigilance process, **performance indicators** have been defined for each of the five pillars of the vigilance plan. These indicators make it possible to monitor and assess the results of actions taken in each area, considering criteria of effectiveness, efficiency and quality.

As part of a continuous improvement process, these indicators are regularly reviewed to ensure that they are relevant and appropriate to the level of maturity of the system in place.

Regular analysis of these indicators provides a clear picture of performance at each stage of the vigilance process, in relation to the objectives set. It enables the Governance Committee to measure progress, allocate the necessary resources in an informed manner, make appropriate decisions and define future strategic orientations.

The key steering indicators for 2024 are presented throughout this document and listed in the correspondence table included in the following chapter, as part of the Plan Implementation Report.

## INTERNAL CONTROL AND AUDIT

For many years now, Groupe Rocher has been deploying an **internal control system** that applies to all its entities and subsidiaries. The corpus of internal control procedures is available on the Group's intranet and enables all employees to familiarize themselves with the imperative operating rules applicable to key cross-functional processes (finance, human resources, procurement, security, etc.).

Since 2019, these procedures include internal control points to be audited concerning the Suppliers management within the duty of vigilance framework, which will be enriched and grouped together in a specific procedure mentioned below.

To ensure proper implementation, the system is supplemented by **internal control audits**, prevention audits and/or external audits. In addition to being shared with the audited entities and subsidiaries, and with members of the Group Executive Committee, the conclusions of these audits are shared within the Audit & Risks Committee, which oversees and ensures that recommendations are taken into account.

In 2024, the internal auditors carried out 9 on-site internal control audits (10 audits having been carried out in 2023), as well as regular post-audit action plan follow-up campaigns. In 2024, the auditors conducted a new internal control self-assessment campaign.

The corpus of 15 internal control procedures in force was reviewed in 2024, in line with the principle of continuous improvement of practices defined by the Group. The audits to be carried out in 2024 were based on these latest versions.

The audit plan is validated each year by the Audit & Risks Committee and provides for coverage of all Group subsidiaries with an average 5-year cycle.

### A SPECIFIC PROCEDURE

Stemming from a methodological foundation formalized and led by the central team since 2017, the duty of vigilance compliance process has acquired effective operational roots within the Group's subsidiaries through iterations. It has given rise to the additional formal drafting of a dedicated internal control procedure, embracing both internal activities and the Suppliers.

This procedure incorporates feedback from the Group's field audits, action plans drawn up by internal entities, and best practices observed, as well as regular feedback from our duty of vigilance referents. It has been reviewed by the Internal Audit department, and a three-phase roll-out plan has been defined to enable:

- ownership by operating units, via self-assessment campaigns;
- its gradual integration into the internal audit program;
- its adaptation to the current legislative developments at European level, in particular with a view to the implementation of CS3D<sup>43</sup>.

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<sup>43</sup> CS3D: European Union Corporate Sustainability Due Diligence Directive

In line with the defined timetable, a preliminary self-assessment campaign was launched in the second half of 2024 with the Group's operating entities, after presentation to the brands' management committees. This campaign demonstrated the uniformity of implementation between these entities, the awareness of the importance of the approach by operational teams, and their level of ownership.

Analysis of the results of this first campaign will continue in 2025, in particular to refine the targeting of team support and adapt internal controls to the specific features of the Group's various activities, such as retail operations.

The integration of this 16<sup>th</sup> internal control procedure into the internal audit program is planned for 2025. As the exercise of the duty of vigilance is cross-functional, this procedure can be consulted independently or in conjunction with existing procedures for thematic reviews (human resources, procurement, safety, etc.).

## A COMMITTED ECOSYSTEM

In order to establish a lasting dynamic, the Group's challenge lies in mobilizing its ecosystem: its internal teams and entities on the one hand, and its Suppliers on the other.

This approach of opening up and **bringing on board the wider ecosystem** is key. It feeds the dynamic of continuous improvement in place since the launch of the approach.

In an ever-changing global context, and with our partners becoming increasingly mature, the Group's **collaborative approach** ensures that our requirements and processes are constantly adapted to market realities.

### TEAM COMMITMENT

Changes in the Group's internal and external environment have given the vigilance plan a weight that goes beyond the legal framework. Moreover, through its status as a Company with a Mission, the Group is affirming its desire to keep social, societal and environmental issues at the heart of its concerns.

The Group's approach integrates and builds on this mandate, on the one hand by making tools available, as mentioned in the following paragraph, and on the other hand by supporting teams in transforming the way they operate. This dimension is at the heart of the Group's strategy.

### A NETWORK OF EXPERTS AND REFERENTS

The management committees of each subsidiary are the guarantors of the duty of vigilance for their entity, and ensure that appropriate local resources are made available, with the support of Group management. The operational deployment of the vigilance plan in the subsidiaries relies on identified referents, whose missions are defined as follows:

- Expert referents: experts in the methodology implemented; as such, they define and improve it regularly the basis of feedback from deployment, as well as changes in the context;
- Group-level referent coordinators: implement the duty of vigilance compliance process within the Group and coordinate it by supporting the implementation referents;
- Subsidiary implementation referents: implement the duty of vigilance compliance process within the subsidiary in which they operate for the Suppliers component; coordinate its local implementation with the People & Mission and Operations departments for the internal component.

The regular training of the teams allows them to benefit from referents who are experienced in the realities of the field, thus representing strong intermediaries. These referents have passed on the methodology and actions to all Procurement teams, who are now in a position to ensure, with their support, the roll out with Suppliers and to explain the principles of the Group's vigilance plan.

An advanced training module has been developed for referents in the subsidiaries, enabling them to acquire the skills and tools they need to play their role as local relays. This module enables them to read and analyze a Supplier evaluation report, to implement the necessary action plans and, more generally, to embody the Group's positions.

In 2024, full advantage was taken of the centralized and coordinated management of such approach that is now well embedded. Now that cooperation has been established between the Group's duty of vigilance referents and the subsidiaries' implementation referents, the latter are able to implement the process independently with their respective Supplier panels.

As the Group works on the basis of a common methodological foundation, regular communication between the parties concerned ensures that actions are coordinated and effectively supported by the central team. In 2024, the first internal control self-assessment campaign enabled to appreciate the scope of this anchoring, the coherence of deployment and the involvement of the referents<sup>44</sup>.

### SYSTEMATIC AWARENESS-RAISING AMONG ALL TEAMS

The Group is also convinced that duty of vigilance is a central issue that must be addressed by all operational teams, especially Procurement and Mission & Impact teams, to ensure effective monitoring of the Supplier panel. For this reason, it ensures that the challenges of risk management are well known and understood by all of these teams.

To this end, several tools have been defined:

- E-learning: to develop understanding of the duty of vigilance and knowledge of the French Law, the Mission & Impact and Risk Management teams have developed an interactive module aimed at various Group functions, including the management of each subsidiary and all Procurement teams. This training is regularly used to train new team members through quizzes and role-playing exercises. The objective is to give everyone the context and help them understand the stakes of this French Law;
- More comprehensive training meetings on the duty of vigilance are regularly organized in order to mobilize teams around these issues and ensure that they are properly understood.

### THE SUPPLIER ECOSYSTEM

The Group is committed to a sustainable procurement model, with the aim of developing long-term, responsible relationships with its Suppliers, which also echoes the notion of "Balanced relationships with Supplier" defined in Groupe Rocher's materiality matrix<sup>45</sup>.

In line with the Group's ongoing CSR commitments, the Groupe Rocher Procurement Department has formalized since 2021 a sustainable procurement policy and program named SOURCE, committing to a global and sustainable approach.

This policy is composed of 4 pillars, each supported by precise axes and specific actions to achieve the objectives within the defined timeframes:

- Promoting committed ecosystems, in particular by implementing CSR criteria for the selection of Suppliers and sharing best practices,
- Developing responsible supply chains, through the continued deployment of the duty of vigilance compliance process, and the implementation of the Supplier Code of Conduct since 2021, which continued in 2024,
- Growing CSR expertise within procurement teams and with Group's Suppliers,
- Integrating sustainability into our business models via procurement based on the Group's policies on frugality, circularity and naturalness in the sourcing of products, raising awareness and

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<sup>44</sup> See details on previous page

<sup>45</sup> The materiality matrix is presented in the Group's Non-Financial Performance Statement (NFPR)

encouraging the reduction of the use of virgin raw materials and the preservation of the environment.

The deployment of the responsible procurement policy is overseen by a dedicated quarterly steering committee. Its purpose is to monitor progress in the implementation of projects relating to each of the pillars, and also to take decisions in consultation with all stakeholders.

# REPORT ON THE IMPLEMENTATION OF THE PLAN

In 2024, Groupe Rocher implemented its duty of vigilance in all its activities and in its relations with Suppliers as presented in the introduction.

The actions carried out and the monitoring indicators are published throughout the document. To make it easier to read the 2024 implementation report, this information is listed in the table below:

Correspondence table of the implementation report of the vigilance plan

Items of the French Law <sup>46</sup>	Areas of implementation	Pages
<b>1. Risk identification</b>	The Group's areas of vigilance	6
	Scope of deployment	7
	Summary of risk identification actions at Group level	8
	Results of the duty of vigilance operational risk mapping of:	
	- Internal entities	11
	- Suppliers	12
<b>2. Regular evaluation of the situation</b>	Evaluation results for internal entities:	
	- Volume and results of documentary evaluations	14-15
	- Volume and performance of field-audits	15-16
	Evaluation results for Suppliers:	
	- Volume and results of documentary evaluations	16-17
	- Volume and performance of field-audits	17-18
<b>3. Risk mitigation and prevention of serious harm</b>	Summary of risk prevention and mitigation measures at Group level	19
	Post-evaluation operational action plans:	
	- Internal entities	22
	- Suppliers	20-21
<b>4. Alert mechanism</b>	Group ethics line	24
	Number and type of alerts received	25
<b>5. System effectiveness monitoring</b>	Governance	26-27
	Internal control and audit	27-28
	Organizational base	28-30

<sup>46</sup> French Law no. 2017-399 of March 27, 2017 on the duty of vigilance of parent companies and ordering companies





# CONCLUSION

At Groupe Rocher, the duty of vigilance is based on a structured organization, embedded methods and clear and shared operational implementation. Constantly being adapted, the vigilance plan is regularly enriched by the Group's feedback for each pillar, in line with its commitments to corporate social responsibility.

In 2024, the Group's vigilance system is set on solid foundations, its effectiveness resting in particular on:

- Sustainable governance in line with C-level management, using key indicators and making regular arbitration when required;
- A Group internal control procedure dedicated to duty of vigilance, coordinated with the other Group's procedures, the deployment of which began with a self-assessment campaign, to ensure that the subsidiaries take ownership of it.

In 2024, Groupe Rocher exercised its duty of vigilance in concrete ways. In particular:

- In subsidiaries facing high-risk issues, dynamic and specific measures to monitor, assess, mitigate and prevent risks have continued, in response to the new changes in the geopolitical context affecting them;
- On external supply chains, the number of non-compliant Suppliers has steadily decreased, thanks to effective monitoring and the anchoring of the risk management approach right from the approval phase. Dialogue with stakeholders – Suppliers, NGOs, cosmetics industry players – has continued on a regular basis and was managed in connection with the overall dynamic of progress in place within the cosmetics sector.
- For the most high-risk supply chains, the scope of risk management has been extended beyond first-tier Suppliers, notably by initiating a traceability process for raw materials and packaging, selected via the Tracce consortium.

Over the next three years, Groupe Rocher's objective will be to fully understand and then implement the supplements resulting from the CS3D<sup>47</sup>, in conjunction with the deployment of the CSRD<sup>48</sup>, with which the duty of vigilance is linked.

In 2025, Groupe Rocher will enter a new phase of progress for its vigilance system, guided by the legislative framework of the European Green Deal currently being implemented, and for which further adjustments have been announced at the end of 2024.

In-depth analysis of the future application of the Green Deal, of the CS3D transposition draft into French Law, and of the feedback from CSRD implementation will enable the Group to progressively guide and effectively steer changes to the duty of vigilance risk management system currently in place.

In line with its commitment to corporate social responsibility and sustainability, Groupe Rocher implements its duty of vigilance across all its subsidiaries and in collaboration with its stakeholders, ensuring that its social and environmental practices are respected and continuously improved.

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<sup>47</sup> CS3D: Corporate Sustainability Due Diligence Directive of the European Union

<sup>48</sup> CSRD: European Union Corporate Sustainability Reporting Directive



# APPENDICES

## APPENDIX 1: GROUPE ROCHER PERIMETER

“Groupe Rocher” refers to all companies held directly or indirectly by the parent company Laboratoires de Biologie Végétale Yves Rocher, as presented in the Consolidated Financial Statements at December 31, 2024.

The data in this Vigilance Plan includes the Group's 8 brands in the cosmetics, textile-clothing and home-improvement markets<sup>49</sup> :

**YVES ROCHER**  
FRANCE

  
arbonne®



  
Dr. Pierre Ricaud



  
KIOTIS

**STANHOME**



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<sup>49</sup> Consult the Non-Financial Performance Report (NFPR) for more information on the Group's brands.

# APPENDIX 2: CERTIFICATIONS AND AUDITING STANDARDS ACCEPTED BY THE GROUP

Groupe Rocher's **Compliance Manual** formalizes its field audit social and environmental requirements. Drawn up in 2020, the manual is updated regularly.

In 2024, the list of certifications and auditing standards accepted by the Group is as follows, for carrying out field evaluations of internal sites and First Tier Suppliers under this Vigilance Plan:

## CERTIFICATIONS & LABELS

- EMAS
- Fair for Life
- Fair Trade USA
- GOTS Global Organic Textile Standard
- GRS Global Recycled Standard
- ISO 14001
- ISO 45001
- OEKO-TEX Step
- Rainforest Alliance
- SA8000
- UEBT Ethical Bio Trade Standard
- WRAP

## FIELD AUDIT STANDARDS

- Amfori BEPI
- Amfori BSCI
- Fair Labor Association
- Fair Wear Foundation
- Higg Index
- ICS  
Initiative for Compliance and  
Sustainability
- Sedex SMETA

