

VIGILANCE FRAMEWORK 2025

VOLUNTARY PUBLICATION

Information Document
of the Board of Directors
to the Annual General Meeting

Not appended to the Management Report

June 2026



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help of Artificial Intelligence,
challenged and verified by the human hand.

This document is an English translation of the original French version of the Vigilance Framework 2025, published by Groupe Rocher. This English translation is provided for information purposes only. In the event of any discrepancy between the two versions, the French version shall prevail.

Ladies and Gentlemen,

Following a review of its eligibility criteria as of December 31, 2025, Groupe Rocher does not fall within the scope of Article L.225-102-1 of the French Commercial Code— Law No. 2017-399 of March 27, 2017, on the duty of vigilance of parent companies and contracting entities—for the 2025 fiscal year.

This document is published on a voluntary basis to ensure the continuity of the vigilance framework implemented by Laboratoires de Biologie Végétale Yves Rocher (LBVYR) and its subsidiaries (hereinafter ‘Groupe Rocher’ or ‘the Group’), and to report on them transparently.

It voluntarily adopts a five-part structure (risk mapping, assessments, prevention and mitigation, alert mechanism, and effectiveness monitoring) and describes the methods, governance, and results for 2025.

It does not constitute a “vigilance plan and report on its implementation” within the meaning of Article L.225-102-1 of the French Commercial Code.

LABORATOIRES DE BIOLOGIE VEGETALE YVES ROCHER

Public limited company with a share capital of 4,818,790.05 euros

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

Trade and Companies Register: No. 876 580 077, Vannes - France

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FOREWORD

A Mission-Driven Company since 2019, Groupe Rocher is a family-owned group that has been convinced—ever since the founding experience of Mr. Yves Rocher—that nature has a positive impact on people’s well-being. Reconnecting men and women with nature: this Purpose, enshrined in our articles of incorporation, guides our decisions and commitments, even when they involve profound transformations. Respect for human rights, the health and safety of our employees, and environmental preservation remain integral to our business model.

In 2025, the group reached a decisive milestone. Refocused on its historic core expertise—Beauty and Well-Being—it now organizes its activities around four natural, effective, and socially responsible brands: Yves Rocher, Sabon, Docteur Pierre Ricaud, and Arbonne. The divestiture processes for Petit Bateau and Stanhome were driven by our desire to inject new and constructive growth momentum into these brands. This refocusing automatically reduced our workforce in France and worldwide.

This transformation has a direct consequence: the reduction in the Group’s scope means that, for the 2025 fiscal year, it no longer falls within the scope of the French law on the duty of vigilance. Guided by its convictions, Groupe Rocher has chosen to maintain and publish its vigilance framework on a voluntary basis, as an internal standard. This is not simply a continuation of past practice; it is an expression of our conviction. We intend for this vigilance framework, launched in 2017, to remain an essential tool for shaping our practices, managing our risks, and engaging our teams and suppliers around shared standards that are now firmly established.

The reasons for maintaining this vigilance remain as strong as ever. Human rights and environmental issues are part of an uncertain global context that calls for us to continue the transformations we have begun, while remaining agile. In 2025, our risk and alert management system enabled the Group to remain vigilant and responsive: we maintained our efforts in light of the geopolitical context affecting some of our subsidiaries, continued the transformation of our responsible supply chains, and implemented the rules of conduct established in 2024 to govern the use of generative AI.

Our approach retains its structure and momentum, in light of the evolving European legislation on corporate governance and sustainability—without claiming to be in compliance ahead of schedule, as the regulations have yet to be clarified. We remain convinced that economic performance and corporate governance are mutually reinforcing and contribute to the long-term viability of our business model.

I commend the renewed commitment of Groupe Rocher’s teams, as well as our suppliers and subcontractors, who have worked to maintain our vigilance throughout this year of transformation. Together, true to our Purpose and with a reaffirmed ambition, we continue to move toward an ever more responsible future.

Jean-David Schwartz
Chief Executive Officer of Groupe Rocher

INTRODUCTION

Groupe Rocher continually strives to minimize its economic, social, and environmental impact. The Corporate Social Responsibility (CSR) initiatives presented in the Group's 2025 Sustainability Voluntary Publication—prepared with the European CSRD ⁽¹⁾ directive in mind—as well as in the Mission Report, are closely aligned with the actions described in this document. Led by the Group in its capacity as the parent company, all of these initiatives reflect its commitment to promoting more responsible practices.

This document voluntarily outlines Groupe Rocher's vigilance risk management approach for the year 2025, building on the methodology established in 2024. It describes the measures for identifying, assessing, mitigating, and remedying risks, the alert mechanism, and the effectiveness monitoring implemented in 2025 with regard to human rights, fundamental freedoms, the health and safety of individuals, and the environment.

While this document does not constitute a "vigilance plan and its implementation report" as defined in Article L. 225-102-1 of the French Commercial Code, it outlines the measures in place, the governance framework, and the results achieved in 2025. It provides a consolidated overview of the actions carried out by the Group at its various sites, within its subsidiaries, and in its relationships with its suppliers².

Since its founding, Groupe Rocher has established itself as a company committed to social and environmental responsibility toward its customers, employees, suppliers, and other relevant stakeholders. The vigilance framework voluntarily implemented by the Group is consistent with its ethical commitments and covers its operations and value chain using an approach proportionate to the materiality of the risks.

AREAS OF VIGILANCE

In accordance with the commitments set forth in its Code of Business Conduct, Groupe Rocher has, since 2017, integrated into its risk management framework risks related to human rights and fundamental freedoms, the health and safety of individuals, and the environment.

This vigilant approach focuses more specifically on the following issues — which are also taken into account in the Group's ESG double materiality analysis and featured in its 2025 sustainability voluntary publication:

- **Human rights and fundamental freedoms:** prevention of child labor and forced labor; improvement of working conditions; combating discrimination and harassment of any kind; ensuring fair compensation; and respect for freedom of association — including the right to form unions — and collective bargaining agreements;
- **Health and Safety:** the health and well-being of employees, including access to employee benefits, health and safety in the workplace, and the safety of equipment and facilities;
- **Environment:** contributing to the fight against climate change; sustainable water management and reduction of associated pollution; contributing to the protection of terrestrial and marine ecosystems and their biodiversity; prevention of deforestation; responsible management of waste and chemicals;
- **Ethics:** promoting ethical business practices; ensuring the accessibility of whistleblowing and reporting mechanisms.

¹ CSRD: European Union Corporate Sustainability Reporting Directive

² For the purposes of this document, unless otherwise specified, the term "Supplier" refers to the Group's and its subsidiaries' suppliers, service providers, and first-tier subcontractors

As part of the Group's vigilance approach, these risk categories are analyzed at key stages of the value chain, whether they pertain to the Group's internal activities or those carried out by its suppliers. These risks can be summarized in the Group's **comprehensive vigilance risk matrix**³, which identifies potential risk areas prior to the implementation of risk prevention and mitigation measures⁴, and is subject to regular reviews to mirror the Group's evolutions:

		Supply				Production		Distribution		Marketing				
		Agriculture & Seaweed ¹	Raw Materials	Packaging, Packing items	Gifts, Equipment for Shops & Institutes	Service Activities ²	Cosmetic Production, Laboratories	Food Supplement Production	Warehousing, OPC ³	Shipping ⁴	Own Retail Stores	Internet, Mail-order & Direct Selling	Hospitality, Catering, Museum	Partners & Agents
Human rights and fundamental freedoms	Child labor		●	●	●			●						○
	Forced labor and working conditions		●	●	●		●	●	●	●				○
	Discrimination, wage and harassment	●	●	●	●	●	●	●	●	●	●	●	●	○
	Freedom of association		●	●	●	●	●	●	●	●				○
Health and Safety	Worker's health & Employee benefits	●	●	●	●		●	●	●	●	●	●	●	○
	Employee health & safety	●	●	●	●		●	●	●	●	●	●	●	○
	Safety & security of equipment & facilities		●	●	●		●	●	●	●	●	●	●	○
Environment	Energy and air emissions		●	●	●		●	●		●				
	Water	●	●	●	●		●	●						
	Biodiversity, Deforestation	●	●	●	●		●	●	●					
	Waste and chemicals management		●	●	●		●	●	●	●		●	●	○
Ethics	Ethical business conduct	●	●	●	●	●	●	●	●	●	●	●	●	○
	Alert mechanism	●	●	●	●	●	●	●	●	●	●	●	●	○

Diagram Legend | Risk Areas :

● Internal ● Suppliers ● Mixed ○ Out of scope

¹ Internal activities
² Headquarters and related activities
³ OPC Order Preparation Center
⁴ Inbound, inter-site & outbound transport

SCOPE OF VIGILANCE

As a voluntary internal standard effective in 2025, the vigilance measures described here apply to Groupe Rocher's value chain⁵, in the spirit of the French law on the duty of vigilance, which covers:

- The Group's **internal activities**: production, warehousing, and order preparation activities conducted in-house in France and worldwide; the internal commercial activities of the Group and its subsidiaries; as well as related activities carried out in the historic La Gacilly area⁶;
- **Panels of Tier 1 suppliers** eligible for the Group's procurement procedures;
- For **supply chains** identified as **high-risk**, in-depth assessments extending beyond the first tier when the materiality of the risks so requires.

Since distribution partners and agents operate downstream in the Group's value chain, they are not included in the vigilance framework described in this document.

³ Partners and distribution agents operate downstream in the Group's value chain and, as such, are not included in the due diligence framework described in this document

⁴ Also referred to as "gross risks," to be distinguished from "net risks," which are defined after the application of risk mitigation measures.

⁵ The scope and list of the Group's brands are provided in Appendix 1

⁶ Agriculture and seaweed farming, botanical garden, hotels, restaurants, museum

1. RISK IDENTIFICATION

COMPREHENSIVE MAPPING APPROACH

To gain a comprehensive view, the group regularly analyzes all internal and external risks it faces and lists them in its comprehensive map of major risks. This map is based on an analysis of all types of risks, including financial, operational, human, health and safety, environmental, information technology, and compliance risks. A new update was released in 2025.

With regard to CSR, Groupe Rocher details its main impacts—both negative and positive—as well as its social, environmental, and societal risks and opportunities in its 2025 Sustainability Voluntary Publication. This report also presents the internal methodology for identification and scoring adopted by the Group in 2025 to conduct its own ESG double materiality analysis, inspired by the principles set forth in the CSRD⁷. Among the control measures addressing material issues, as presented in the Group's 2025 Sustainability Voluntary Publication, three are aligned with the Group's vigilance approach: 'Employee Health and Safety,' 'Responsible Sourcing and Respect for Human Rights in the Value Chain,' and 'Business Ethics and Regulatory Compliance.'

SUMMARY OF VIGILANCE RISK IDENTIFICATION ACTIONS

In addition to the Group's major risk mapping, other risk identification and analysis initiatives are carried out by various Group departments and are regularly updated and expanded. Those that directly contribute to the Group's vigilance risk monitoring are summarized as follows:

	Group Activities		Supplier Activities
Human Rights and Fundamental Freedoms	Mapping of the Group's Major Risks	Compensation analysis and salary reviews ⁹ , pilot project analyzing hiring discrimination risks	
	⁸ CSR Analysis Double Materiality	Analysis of risks related to employees' personal data	
Occupational Health and Safety	Identification of vigilance risks of internal activities	Analysis of psychosocial risk factors via the "Tell Us" survey	Identification of vigilance risks by procurement category for already-listed suppliers
	Mapping of social dialogue bodies and topics with employee representative bodies in France	Analysis of workplace risks, accident statistics, and monitoring of absenteeism	Identification of vigilance risks integrated into the new supplier approval process
	"Tell Us" survey of Group employees worldwide	Analysis of risks related to product quality	Identification of risks beyond the first tier for the highest-risk supply chains
	Mapping of corruption risks		
Environment	Impact analysis of the use of generative AI	Identification of the main environmental risks at production and distribution sites	
	Analysis of usage of the ethics hotline and the TelUsHealth hotline	Product environmental impact analysis	

⁷ CSRD: European Union Corporate Sustainability Reporting Directive

⁸ ⁸ As presented in the Group's 2025 Sustainability Voluntary Publication

⁹ As part of the Compensation & Benefits Policy, see page 17

VIGILANCE RISK MAPPING

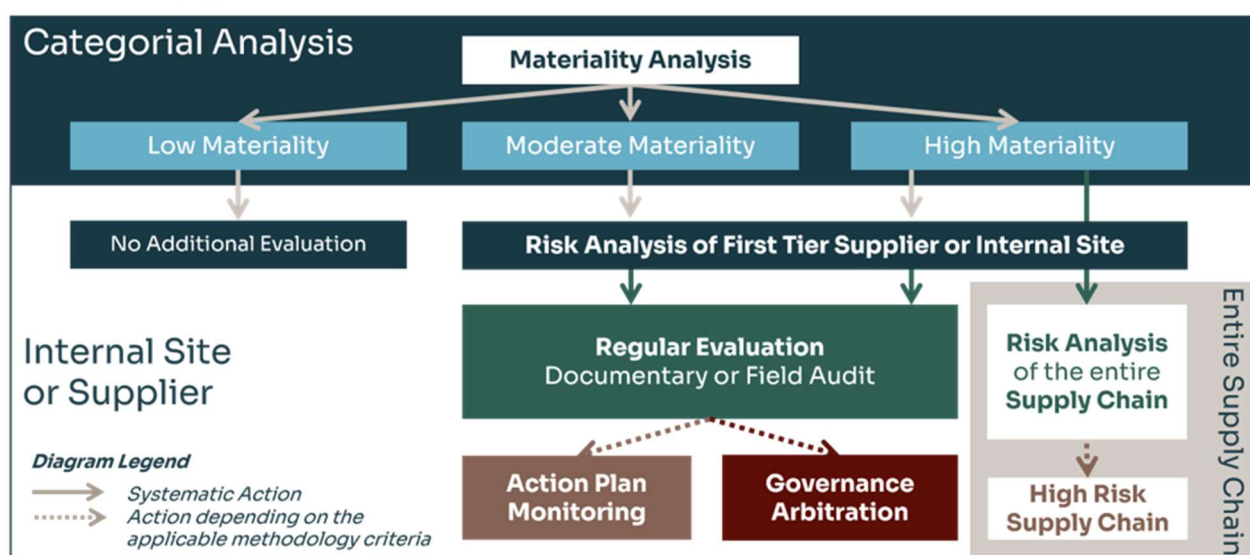
In 2025, the Group voluntarily maintained its operational vigilance risk mapping (human rights, fundamental freedoms, health, safety, and the environment), following the two-step structured approach implemented since 2022: a categorial analysis (activity risk), supplemented by a risk analysis by internal entity¹⁰, or supplier (country risk, activity risk, revenue), in order to prioritize risk assessment and mitigation actions.

The **methodological foundations of this internal standard** are presented below, along with the results for the year 2025.

METHODOLOGY

To identify risks associated with human rights, fundamental freedoms, human health and safety, and the environment, the Group uses a **specific approach** covering activities across its internal and external value chain. This approach consists of two distinct, successive phases: **a general categorial analysis**, followed by **a risk analysis** at the supplier and internal site levels, as illustrated in the following diagram¹¹.

Risk Analysis



GENERAL CATEGORIAL RISK ANALYSIS

The categorial analysis of suppliers' activities first determines their **level of materiality**—low, moderate, or high—which helps define the most appropriate risk management strategy. This analysis is based on an internal method for rating **ACTIVITY RISK**, which is based on five criteria: environmental impacts, social risks, health and safety of workers and other individuals, the technical complexity of the activity, and the depth of the supply chain.

For activity categories with moderate or high materiality, a risk analysis is conducted at the level of first-tier suppliers and internal sites—followed by a risk assessment and mitigation process appropriate to the nature of the identified risks, as detailed in Chapters 2 and 3.

In addition, for purchases in activity categories with high materiality, a more in-depth supply chain risk analysis is conducted—to determine and implement an appropriate risk mitigation process, as presented in Chapter 3. For example, procurement categories involving natural raw materials are considered to have high materiality.

Procurement categories with low materiality are not subject to additional risk assessment.

¹⁰ Internal entity: Group subsidiary or site, depending on the approach identified as most relevant for analyzing and managing risks

¹¹ Further details are provided in this chapter and the following ones

This risk-based approach to activity categories is based on the Group’s analysis of the nature of activities within its value chain, for which materiality thresholds have been defined and are regularly reviewed. This internal standard was maintained in 2025.

RISK ANALYSIS AT THE SUPPLIER AND INTERNAL SITE LEVELS

In a second step, for all internal sites and for procurement categories with **moderate and high materiality**, the category analysis is supplemented by a more detailed risk analysis that assigns a **so-called “vigilance coefficient”** to suppliers and internal sites. This coefficient is calculated based on a combination of three criteria: **ACTIVITY RISK**, **COUNTRY RISK**, and **REVENUE RISK**.

The vigilance coefficient enables a determination of **the overall risk intensity**—and subsequently allows for the definition of assessment methods and the implementation of appropriate mitigation and monitoring measures, as detailed in Chapters 2 and 3-. This proactive approach enables the creation of the Group’s operational risk map with regard to vigilance.

ACTIVITY RISK

Groupe Rocher has established an internal method for rating the activities of its Tier 1 suppliers and its internal sites.

It incorporates five criteria: environmental impacts, social risks, health and safety of workers and the public, the technical complexity of the activity, and the depth of the supply chain.

COUNTRY RISK

Groupe Rocher relies on the independent third-party organization EcoVadis, recognized for its expertise in CSR.

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

REVENUE RISK

The level of risk also depends on the amount of revenue for internal sites, or the amount of purchases for suppliers.

The Group has defined thresholds for this criterion, which are reviewed regularly.

SUPPLY CHAIN RISK ANALYSIS

For purchases in **high-materiality** activity categories, the Group conducts an in-depth risk analysis with its suppliers by asking them about the stages of their supply chain.

These analyses are conducted in collaboration with NGOs¹², or external stakeholders. For example:

- the Group relies on the NGO Earthworm Foundation for its risk analyses of certain plant-based supply chains, and on the RMI association¹³ for issues related to mica,
- in 2024, the Group joined the TRASCE Cosmetics sector consortium¹⁴, enabling it to leverage collective action to trace the supply chains of natural raw materials considered at risk, analyze the associated risks, and implement measures to mitigate them.

SUPPORTING PROCESSES AND INFORMATION SYSTEMS

SUPPLIER APPROVAL PROCESS

As part of the Group’s vigilance framework, the Group’s supplier qualification process includes, in particular, the identification, assessment, and, where necessary, remediation of issues from the outset of the business relationship.

This process outlines the steps in the approval process and the data to be collected, and specifies the cases and tools for exceptions as well as the arbitration bodies. It enables a risk assessment that incorporates a wide range of parameters related to the supplier’s activity, its location, its certifications, and its performance history.

¹² NGO: Non-Governmental Organizations
¹³ RMI: Responsible Mica Initiative
¹⁴ TRASCE: TRaceability Alliance for Sustainable CosmEtics

This process, which is subject to a **specific procedure**, is also incorporated into the internal control procedure related to the vigilance framework¹⁵.

INFORMATION SYSTEM

To facilitate the implementation of the process on an international scale, the Group has developed a dedicated information system. It automates the approval process and enables the **consolidation and traceability of data** related to the risks and performance of each supplier on the panel. This tool also incorporates performance indicators related to the process, helping to monitor its implementation across the Group’s entities. The platform is accessible to both teams and suppliers, enabling effective and iterative management of their performance.

These tools, which are internal standards, were maintained in 2025.

VIGILANCE RISK MAPPING RESULTS

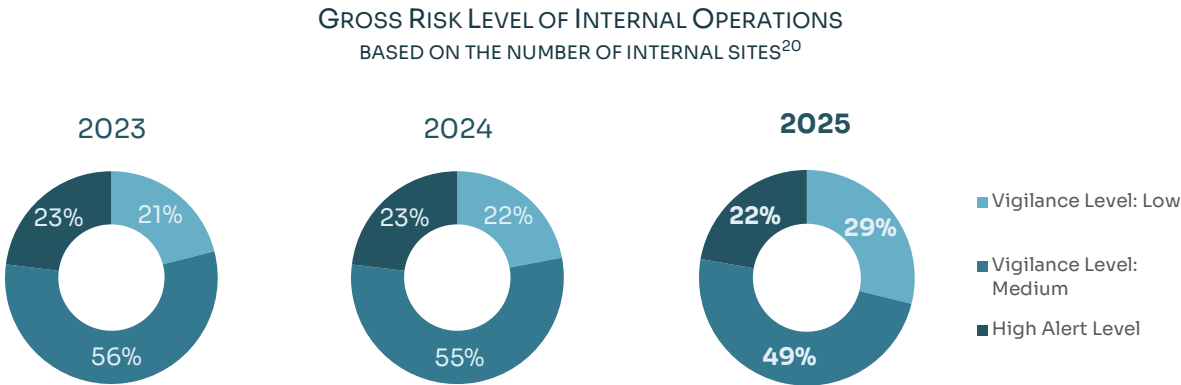
MAPPING OF INTERNAL ACTIVITIES

The method for calculating vigilance coefficients for internal sites is based on the combination of activity, country, and revenue risks described above. It is identical to the method used for mapping the supplier panel. This approach is applied to all of the Group’s internal entities and activities to ensure a consistent and uniform assessment of the gross risks¹⁶ of these entities¹⁷.

Following the completion of the second phase of its strategic roadmap in 2025¹⁸, the group refocused its activities on its four beauty and wellness brands. After remaining stable through 2023, following an initial decline in 2024, the scope of the group’s internal operations shrank in 2025: it comprised 45 internal entities as of December 31, 2025 (78 at the end of 2024, 90 at the end of 2023), representing a 42% decrease in scope between 2024 and 2025, and a 50% decrease over three years.

As of December 31, 2025, the number of internal entities under close monitoring has been reduced to 10 (18 at the end of 2024, 20 at the end of 2023), including 1 logistics site (5 at the end of 2024, 7 at the end of 2023). The risk level of entities affected since 2022 by the international geopolitical situation¹⁹ remains high and unchanged between 2024 and 2025.

In addition to the decrease in the number of internal entities with high gross risk, the Group’s refocusing in 2025 also has a positive impact on the distribution of internal entities by gross risk level, which improves by the end of 2025 compared to the previous two years:



Changes in the number and distribution of internal entities by gross risk level are regularly monitored by the steering committee, as specified in Chapter 5.

¹⁵ See the internal control procedure presented on page 25
¹⁶ “Gross risk”: potential risk *before* the application of risk prevention and mitigation measures
¹⁷ Internal entity: a subsidiary or internal site, depending on the approach identified as most relevant for analyzing and managing risks
¹⁸ See the Introduction on page 7 and the scope and list of the Group’s brands in Appendix 1
¹⁹ See Chapter 2 on page 15 and Chapter 3 on page 20
²⁰ Changes from 2023 to 2025 on a current scope basis

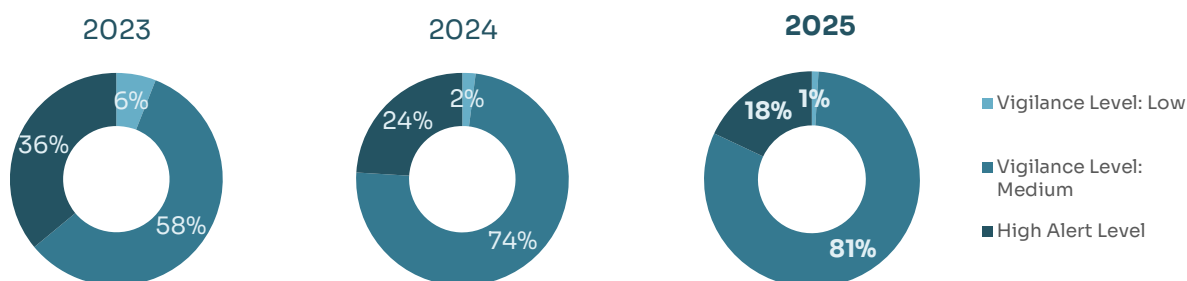
SUPPLIER PANEL MAPPING

Since the supplier qualification process has been in place for several years, the purpose of the raw risk mapping exercise today is primarily to identify the follow-up audits—or re-audits—that need to be conducted. It is therefore conducted at the Group level every three years and serves as the basis for developing a three-year audit plan that complements the one generated by the onboarding of new suppliers.

The chart below presents the results of the most recent comprehensive supplier risk assessment, conducted in 2024 and revised to incorporate the Group's transformations that took place in 2025²¹. It covered the eligible panel²² of first-tier suppliers, totaling more than 700 suppliers (1,200 in 2024, 5,000 in 2023). This decline is primarily due to the Group's transformations.

The breakdown by gross risk level of the supplier pool continues to improve by the end of 2025 compared to the previous two years: in addition to the reduction in their number, the proportion of suppliers with high gross risk has been cut in half over three years. This breakdown is regularly monitored by the steering committee to consistently assess the Group's exposure:

GROSS RISK LEVELS OF THE SUPPLIER POOL
BASED ON SUPPLIER BUSINESS VOLUME²³



²¹ The scope and list of the Group's brands are provided in Appendix 1

²² As specified in the methodology on page 9, procurement categories with high and moderate materiality are included in this exercise.

²³ Trends from 2023 to 2025 on a current scope basis

2. REGULAR ASSESSMENT

In 2025, the Group voluntarily maintained the plan for evaluations and documentary and on-site audits—based on the 2024 risk mapping—as well as the certification cycle, by applying the audit and certification equivalencies defined in the Compliance Manual. External evaluations remain a key tool for steering the panel's performance.

The **methodological basis for this internal standard** is presented below, along with the results for the year 2025.

ASSESSMENT METHODOLOGY

The Group's policy for evaluating internal sites and suppliers is based on the vigilance coefficient, which is derived from the risk identification process described in Chapter 2. Depending on the value of this coefficient—that is, the associated risk level—an appropriate assessment methodology is selected, ranging from a document-based review—for risk coefficients classified as “moderate”—to an on-site audit—for risk coefficients classified as “high.”

Each assessment is **valid for three years**, enabling the Group to monitor compliance and drive improvements within its supplier base and internal sites. This period may be shortened depending on the results, as specified in Chapter 3.

DOCUMENTARY EVALUATIONS

The Group favors the **EcoVadis methodology** for conducting document-based assessments, as its main advantage is that it evaluates the company's CSR practices, covering all areas of concern, and provides a consistent international framework aligned with the geographic footprint of the Group and its suppliers.

FIELD AUDITS

For conducting on-site audits, the Group primarily uses the **SMETA methodology**²⁴ because it covers all the relevant vigilance topics. As such, the Group participates in **the SEDEX initiative**, which aims to share SMETA audit reports within a network of members comprising suppliers and clients.

There are numerous other audit standards, depending on the categories of activities involved and the geographic regions targeted. As part of its collaborative approach with its suppliers and internal sites, the Group maintains a **list of accepted field audit standards and certifications** (see Compliance Manual below).

Furthermore, given their key role in the Group's supply chain, and in order to assess the practices of its **“distributor-type”**²⁵ suppliers in the most appropriate and relevant manner possible, the Group uses its own **specific audit methodology**, as well as support from internal teams to help these stakeholders improve their risk management within their own supply chains.

COMPLIANCE MANUAL: THE GROUP'S AUDIT FRAMEWORK

The **Compliance Manual** formalizes the Group's social and environmental requirements for on-site audits. It lists the **on-site audit standards and certifications accepted as equivalent**. It is updated regularly to incorporate new assessment tools as they become available.

By facilitating the conduct of assessments, this equivalence approach has the dual benefit of enabling:

- Suppliers and internal sites to leverage the social and environmental vigilance initiatives they have already implemented, which are specific to their industry and aligned with the context in which they operate;

²⁴ SMETA: Sedex Members Ethical Trade Audit; see Appendix 2

²⁵ As defined by “importer”

- The Group to improve the efficiency and relevance of its assessment plan across different regions and activity areas.

The **framework in place** in 2025²⁶ enables:

- the establishment of robust fundamentals and a common language, promoting their adoption by the Group's internal teams as well as by its suppliers;
- greater flexibility in implementing the assessment framework across different regions and activity areas;
- Suppliers and internal teams to define and implement corrective action plans based on a concrete and consistent standard.

COMPLIANCE SCORE

Following the assessments, a **compliance score** with the Group's internal vigilance standard is determined. Expressed as a letter grade ranging from A to D, it depends on the number of non-conformities observed and their level of severity, in accordance with the requirements defined by Groupe Rocher.

Suppliers receiving a grade of D have demonstrated performance that does not meet the Group's requirements in this area. Their inclusion in or continued membership on the supplier panel is therefore contingent upon an action plan, as detailed in Chapter 3.

METHODOLOGY FOR ASSESSING HIGH-MATERIALITY SUPPLY CHAINS

For high-materiality purchases, following the identification of supply chain risks, the Group has defined its assessment, audit, and/or certification strategy, tailored to the risks of each type of value chain.

When existing audit and certification standards provide sufficient assurance that risks are covered, they are accepted as equivalent systems for assessing or even mitigating acceptable risks. Otherwise, a "high-risk supply chain" process is implemented, as described in Chapter 3.

RESULTS OF INTERNAL ENTITIES ASSESSMENTS

DOCUMENTARY EVALUATION

To assess sites with a medium risk level, the Group regularly conducts an EcoVadis assessment. In 2023–2024, Groupe Rocher achieved a score of 75 out of 100 (65 in 2021–2022, 60 in 2019) for its cosmetics operations, placing it in the "advanced" CSR practices category according to the EcoVadis standard. This rating placed the Group in the top 3% of companies in the Cosmetics & Detergents sector, and in the top 1% of the sector in terms of Responsible Procurement.

The group's industrial and logistics sites in Brittany hold ISO 45.001 (since 2022) and ISO 14.001 (since 2009) certifications for the management systems in place at these facilities, covering occupational health and safety on the one hand and environmental management on the other²⁷.

Renewed in 2024, these certifications are valid through 2027 and are subject to annual monitoring by the certifying body. In 2026, the Group will assess the relevance of renewing its EcoVadis rating.

FIELD AUDITS

Regarding on-site audits of **internal production, logistics, and sales entities**²⁸ identified as high-risk based on the operational risk map, these audits continued in 2025 as detailed below by region.

MOROCCO

In 2025, as part of the implementation of its strategic plan, the Group maintained its operations in the country for the cosmetics sector. At the end of the year, the two entities—logistics and sales—underwent an internal control audit, which included a review of vigilance measures. This allowed for a reassessment of

²⁶ The list of certifications and standards accepted by the Group is provided in Appendix 2

²⁷ In addition, these sites have held ISO 22.716 certification for Good Manufacturing Practices (GMP) in cosmetics for many years, attesting to the compliance of their practices in the manufacture, packaging, testing, and storage of cosmetic products.

²⁸ Operation of company-owned stores, i.e., outside of networks operated by distributors

the existing vigilance framework, following the previous SMETA audits conducted in 2022. The findings of this audit were reported to the subsidiary, enabling it to develop and implement an action plan in 2026.

UKRAINE AND RUSSIA

In 2025, the conflict between Russia and Ukraine unfortunately entered its fourth year; the Group has long had commercial operations in both countries.

The Yves Rocher brand and Groupe Rocher have maintained close contact with and continued to closely monitor the situation with their Ukrainian subsidiary. A security assessment was conducted in mid-2025 by a specialized firm to evaluate the security risk prevention and response plans in place at the entity²⁹. The results were shared with the subsidiary to enable it to supplement its own analyses and the measures in effect since 2023.

The dedicated task force—in place since 2023 and enabling the Group to analyze, monitor, and ensure compliance with international sanctions and Russian counter-sanctions—continued its work in 2025. In September 2025, the Group obtained a license extension from the Directorate General of the Treasury, authorizing it to continue its activities with its Russian subsidiary until September 30, 2026, within the framework set by said license. As the subsidiary continues its operations on the ground, the Group has maintained the suspension of its investments in Russia as well as any local media presence.

These precautions will continue in 2026.

RESULTS OF THE SUPPLIER PANEL EVALUATIONS

DOCUMENTARY EVALUATIONS: VOLUME AND PERFORMANCE

Documentary assessments of suppliers are one of the pillars of the vigilance framework. Following the latest risk mapping, suppliers subject to documentary assessment account for 78% of the Group's eligible purchase volume, after category-based analysis.

A three-year assessment plan was therefore established for the 2024–2026 period, in addition to the qualification audits of new suppliers conducted during that time. By the end of 2025, 92% of the Ecovadis assessments had been completed. The goal is to fully complete the audit plan by the end of 2026.

OVERALL CSR PERFORMANCE OF ASSESSED SUPPLIERS

The overall CSR performance of the Group's supplier base is above the average for all suppliers assessed by EcoVadis. Groupe Rocher aims to be a driving force for change in the management and support of its suppliers: this commitment is reflected in an overall average EcoVadis score of 68.4 for the Group's suppliers in 2025, which is 19 points higher than the overall average of suppliers rated by EcoVadis.

BREAKDOWN OF CSR PERFORMANCE AMONG ASSESSED SUPPLIERS

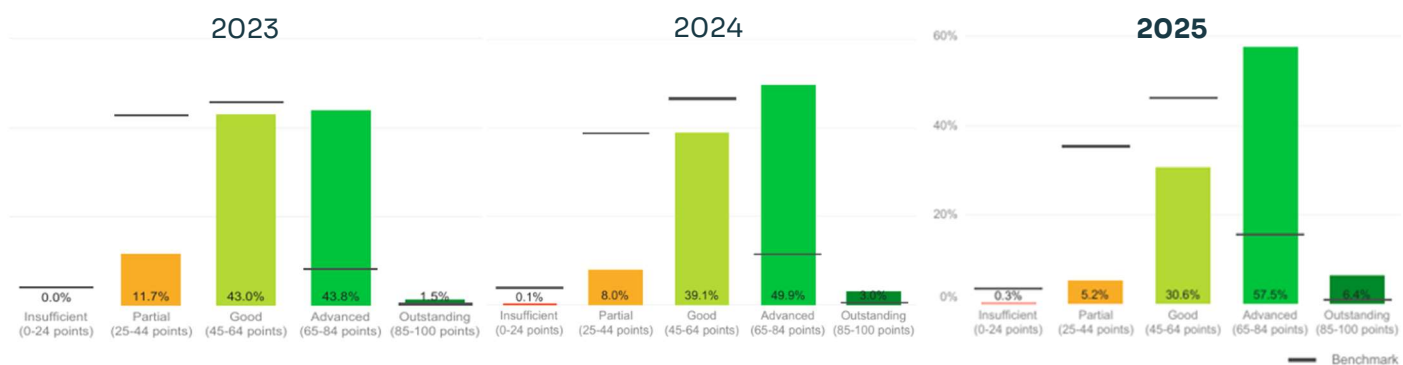
72% of the Group's suppliers re-evaluated by EcoVadis—433 suppliers—improved their CSR performance in 2025. The average score of the suppliers assessed for the group improved between 2024 and 2025, with an average score of 68.4 in 2025 compared to 64.5 in 2024 (61.4 in 2023), reflecting the overall progress of the group.

For suppliers with low scores, action plans to improve their scores are defined and implemented³⁰, followed by a new assessment to validate this progress.

²⁹ Given the ongoing armed conflict in the country, local economic operators are operating—in terms of security—under the Martial Law enacted by the Ukrainian government.

³⁰ The implementation of post-assessment operational action plans is presented on page 29 and following pages

DISTRIBUTION OF EcoVadis SCORES FOR SUPPLIERS^{31/30}



FIELD AUDITS: VOLUME AND PERFORMANCE

VOLUME OF AUDITED SUPPLIERS

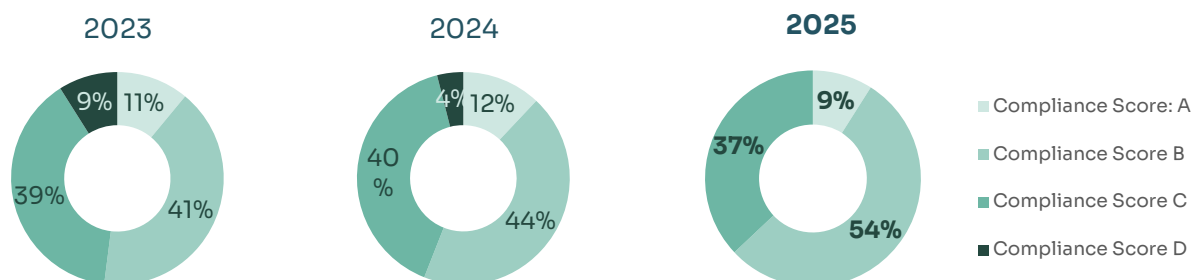
This type of assessment covers 12.7% of the eligible group's purchase volume, following a category-by-category analysis.

Following the 2024 risk assessment, a three-year plan for re-certification audits was established for the 2024–2026 period, in addition to the qualification audits of new suppliers conducted during that time. By the end of 2025, 62% of on-site audits had been completed.

PERFORMANCE OF AUDITED SUPPLIERS

Following the on-site audits conducted as part of the vigilance risk management approach, a compliance score is determined, ranging from A for the highest-rated suppliers to D.

COMPLIANCE SCORES FOR ON-SITE AUDITS OF SUPPLIERS³²



As of the end of 2025, no supplier on the panel is rated D, compared to 14 at the end of 2024. This is due, on the one hand, to the Group's transformations in 2025, and on the other hand, to the improved ratings of the suppliers remaining on the panel, whose action plans were confirmed to be effective through re-audits.

In 2026, should a supplier be assessed as non-compliant with the Group's requirements, it would be subject to new action plans, the progress of which is overseen by the Governance Committee.

³¹ The horizontal gray bars represent the average observed among companies assessed by EcoVadis; the colored bar charts represent the distribution of results for the suppliers with whom the Group works.

³² Changes from 2023 to 2025 on a current scope basis

3. RISK PREVENTION AND MITIGATION

GLOBAL RISK MANAGEMENT SCHEME

Groupe Rocher implements various risk mitigation measures tailored to the situations arising from its activities. These measures are implemented at the Group level and, in some cases, shared with suppliers and stakeholders. If local laws or the internal rules of subsidiaries and suppliers stipulate standards that are stricter than the Group's rules, then those standards take precedence. In the opposite case, the Group's rules are applied as a priority.

SUMMARY OF THE MAIN VIGILANCE RISK MANAGEMENT SCHEMES

The main risk management mechanisms that directly contribute to the Group's vigilance framework are summarized below—their guiding principles are presented in the Group's 2025 Sustainability Voluntary Publication—:

	Group Activities		Supplier Activities
Human Rights and Fundamental Freedoms	Group Code of Business Conduct	Social Dialogue and Company Agreements, including Disability and Workplace Equality	Supplier Approval Process ³³
	Anti-Corruption Code of Conduct	"Groupe Rocher People" Social Model, 10 Principles of Social Responsibility	Supplier Code of Conduct
Occupational Health and Safety	Practical Guide on Conflicts of Interest	Group Policy on Compensation & Benefits, and Related Governance & Management	Contractual Clauses on Business Ethics & Compliance
	Guide to the Alert System & Reporting Process	Group Policy, Network, and Awareness Initiatives on Diversity & Inclusion	Compliance Manual ³⁴
Environment	Training on the Vigilance Framework	Group Policies on Personal Data Governance and Data Breach Management, Training, and Awareness Regarding Personal Data Processing	Information System for Social and Environmental Risk Management ³⁵
	Training E-learning "Code of Conduct," "Anti-Corruption" and "Conflicts of Interest"	Training for managers on psychosocial risks, "TellUsHealth" support program	Support and monitoring of suppliers in the implementation of the vigilance framework (periodic reviews, training, etc.)
	Policy, Procedures & Best Practices for "Competition"	"Travel & Commuting" policy and e-learning, repatriation assistance program for international travel	The Group's commitment to working with associations and consortium (TRASCE) to improve the social and/or environmental practices of supply chains identified as high-risk
	Policy and Rules of Conduct for the Use of Generative AI	QSE Policy: product quality monitoring and employee health and safety monitoring (cosmovigilance, crisis management system, tracking of customer complaints, etc.)	Implementation of specific remedial actions following the assessments (detailed below)
		Initiatives implemented as part of the Group's environmental strategy ³⁶	
		Establishment of a Scientific Advisory Board incorporating environmental issues	
		Management of environmental impacts at all Group sites (water, energy, and waste management) ²⁶	
		Member of the Green Impact Index consortium	

³³ The supplier certification process is presented on page 10

³⁴ The Compliance Manual is presented on page 13

³⁵ The information system is presented on page 11

³⁶ As presented in the Group's 2025 Voluntary Sustainability Publication

In 2025, on a voluntary basis, the Group continued to roll out preventive and remedial measures addressing risks related to human rights, fundamental freedoms, health, safety, and the environment, as part of its internal vigilance framework, building on the actions taken in 2024.

CODE OF BUSINESS CONDUCT

Since 2019, Groupe Rocher has relied in particular on e-learning training modules to raise awareness among its employees. Training sessions on the Code of Business Conduct and the vigilance framework—which were repeated in 2021 for the procurement team—were followed in 2022 by two training campaigns on corruption and conflicts of interest, rolled out to all members of the Group. In 2023, the set of ethical guidelines revised at the end of 2022³⁷ was widely disseminated internally by the People & Mission department to the Group's employees.

The “Compliance Month” training campaign was launched in 2025 to include e-learning modules on the Code of Business Conduct, whistleblowing, the vigilance program, and anti-corruption. The first campaign was rolled out to all Finance and Legal teams worldwide (including those responsible for indirect procurement). This rollout continued at the end of the year to teams at the Group's entities in Mexico. The “Compliance Month” initiative will continue in 2026.

Also in 2025, this approach to developing and rolling out an e-learning course was adopted to design “Compliance Month | Business Travel.” Based on the 3rd principle of the Code of Business Conduct and the 2nd principle of the Group's Social Responsibility, this course raises awareness of the risks involved in business travel to medium- and high-risk countries, as well as how to prevent, manage, and address these risks in the event of an emergency. It was launched in late 2025 and complements the Group's Travel & Business Travel Policy, which was updated and reissued in late 2024. In addition, in 2025, two specific training sessions on these issues were conducted with the Group's assistance provider for teams traveling to high-risk countries or regions. The rollout of the e-learning course will continue in 2026.

In addition, the set of ethical guidelines was expanded in late 2025 to include a Competition Policy. Based on the 10th principle of the Group's Code of Business Conduct, this document formalizes the principles, procedures, and best practices applicable to the Group's relationships with distributors, competitors, and suppliers, as well as within professional organizations. Presented to the parent company's teams in late 2025 during a dedicated awareness-raising session, its rollout across the Group will continue in 2026.

SUPPLIER CODE OF CONDUCT

Formalized in 2021, the Supplier Code of Conduct is designed to commit the Group's suppliers to ethical and responsible practices. It is based on the Group's Code of Business Conduct and the requirements for suppliers defined by the Group in its Compliance Manual³⁸.

Still in effect in 2025, this Supplier Code of Conduct must be signed by the Group's suppliers to ensure it is fully understood and adhered to. The Group's initial target for 2025 was to cover 80% of supplier expenditures: this target was achieved by the end of 2024, with a signature rate of 81%. By the end of 2025, this rate had increased to 84.3%.

POST-ASSESSMENT ACTION METHODOLOGY

In 2025, the Group voluntarily maintained the existing guiding principles regarding post-audit operational action plans. The **methodological foundations of this internal standard** are presented below.

SYSTEMIC APPROACH

To manage risks specific to areas of concern, the key lever is concrete action taken at internal sites and with suppliers—whether at risk or non-compliant—in order to improve social and environmental practices throughout the value chain as quickly as possible.

This is part of a broader initiative, whose methodological robustness is supported by the implementation of a comprehensive approach based on three pillars:

³⁷ The Group's set of ethical guidelines is listed in the table on page 17

³⁸ The Compliance Manual is presented on page 13

- Tools and processes: the creation of the compliance manual³⁹, the formalization of specific processes⁴⁰ and a dedicated internal control procedure, as well as the deployment and regular adaptation of a supporting information system⁴¹. These are key success factors in implementing the system in a simple and standardized manner on an international scale;
- Governance and organization: a governance structure⁴² responsible for decision-making and arbitration, a solid team of experts, and local representatives⁴³ who are close to the front lines are in place, enabling the sustainable and consistent implementation of the system across the group;
- Awareness-raising, training, and support for internal and external stakeholders: the implementation of this approach relies not only on a group of experts⁴⁴ but also on numerous internal and external stakeholders, including the Procurement teams, as well as specifiers and suppliers. The group has developed tools to train the various stakeholders and also collaborates with external initiatives⁴⁵ to mobilize and drive its ecosystem forward.

The Group is committed to a fundamental shift that keeps the vigilance framework at the center of its priorities. While its actions must be concrete and swift at the level of suppliers and internal sites in the event of non-compliance, they are also intended to be comprehensive, sustainable, and inclusive through a systemic approach that ensures continuous and lasting improvement.

POST-ASSESSMENT OPERATIONAL METHODOLOGY

Following the document reviews or on-site audits conducted in the 2nd stage of the vigilance framework (see previous chapter), a **compliance score** is determined, ranging from A—for the highest-rated suppliers—to D. Depending on the score and the types of non-compliance observed, an action plan is defined and implemented:

- Specifically regarding suppliers: if one or more identified practices are deemed unacceptable according to the Group's defined requirements, the continuation of the business relationship is called into question. The situation is then reviewed, and alternatives are evaluated and approved by the Governance Committee⁴⁶.
- If one or more practices are identified as critical, they must be resolved within an agreed-upon timeframe. In certain cases involving suppliers, depending on the issues at stake and the type(s) of non-compliance observed, corrective actions are proposed and approved by the governance committee;
- If practices deemed major and/or minor are identified, corrective actions are implemented within a reasonable timeframe.

In these various cases, Groupe Rocher has prioritized a collaborative approach with each supplier: while the supplier remains responsible for developing the action plan, the Group may, at the supplier's request, provide technical and/or methodological support. The action plan and the associated schedule are approved by both parties. Their implementation is then confirmed by a reassessment or re-audit, if necessary.

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

POST-ASSESSMENT OPERATIONAL ACTION PLANS

PREVENTION AND MITIGATION ACTIONS FOR INTERNAL ENTITIES

Upon receiving their compliance scores following on-site audits, internal sites develop operational action plans to address the identified nonconformities. These plans include the allocation of necessary resources,

³⁹ The Compliance Manual is presented on page 13

⁴⁰ Including the approval process, presented on page 10

⁴¹ See details on page 11

⁴² See details on page 24

⁴³ See details on page 26

⁴⁴ See details on page 26

⁴⁵ ⁴⁵ An overview of external stakeholders is presented in the Group's 2025 Sustainability Voluntary Publication

⁴⁶ Governance is presented on page 24

the establishment of implementation deadlines, and the execution of targeted mitigation, remediation, or prevention measures. Priority is given to addressing the most critical non-conformities.

The Group regularly monitors the implementation of these plans at the affected sites until the non-conformities are resolved. When necessary, their resolution is formally validated through reassessments, follow-up re-audits, or certifications.

In 2025, building on the actions carried out in 2023 and 2024, the relevant **internal production, logistics, and sales entities**⁴⁷ continued to implement the mitigation and remediation action plans defined following the previous audits. These entities received technical and methodological support from the Group as needed. A summary of the actions implemented in 2024 is presented below.

MOROCCO

At the end of 2025, the subsidiary underwent an internal control audit, which included a review of vigilance measures. The audit report enabled the subsidiary to develop a remediation action plan for its two entities—logistics and sales—which will be implemented and monitored in 2026.

UKRAINE AND RUSSIA

In 2025, for the fourth consecutive year, the Group and the Yves Rocher brand continued their efforts to support the Ukrainian subsidiary. In this context, the results of the security study conducted in mid-2025 enabled the subsidiary to evaluate and enhance its existing practices to best mitigate risks given the circumstances and manage acute phases. In terms of security, the entity operates under the Martial Law enacted by the Ukrainian government.

Throughout 2025, the Group also adjusted the measures it had taken in response to developments regarding Russia. This required obtaining an extension of authorization from the Directorate General of the Treasury⁴⁸.

This vigilance will continue in 2026 to ensure the safety of the Group's personnel and to take the necessary measures should the conditions for continuing operations no longer be met.

PREVENTION AND MITIGATION MEASURES FOR AT-RISK SUPPLY CHAINS⁴⁹

For high-materiality purchases—which include raw materials of natural origin—certain supply chains present particularly high risks beyond the first few tiers.

For this reason, Groupe Rocher has implemented a specific internal process based on the following approach:

STEP 1: Analysis of social and environmental risks at the various stages of the supply chain. If necessary, the Group relies on specialized external partners.

STEP 2: Identification of technological and/or geographic alternatives capable of fully or partially meeting the Group's needs.

STEP 3: If maintaining the supply chain is necessary or appropriate given the context, the Group defines specific risk management requirements for the identified risks. These requirements may involve, for example, obtaining certifications, applying specific standards and guidelines, or implementing on-the-ground actions. To this end, the group is engaged in several sector-specific initiatives or partnerships with NGOs, whose objectives include the following:

- Ensuring enhanced traceability throughout the supply chain,
- Defining and implementing a common roadmap involving clients, stakeholders, and local partners,
- Monitor changes in practices and progress toward objectives, particularly through a strong presence on the ground, especially by NGOs,
- Share tools, methods, and resources to accelerate the transformation of the sector.

⁴⁷ Operation of company-owned stores, i.e., excluding networks operated by distributors

⁴⁸ See Chapter 2, page 15

⁴⁹ The various supply chains are presented in the Group's 2025 Sustainability Voluntary Publication

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

STEP 4: Reporting on the supply chain. In particular, the group conducts precise and regular monitoring of volumes across the various entities to ensure the proper implementation of policies defined within the at-risk supply chain.

For example:

The Group has been a member of the Responsible Mica Initiative (RMI) since its creation in 2017, with the aim of helping to improve mica mining conditions in India. Through this partnership, the Group contributes in particular to defining and implementing a living wage.

The Group is also active in the palm oil sector through a partnership with the Earthworm Foundation, with which it supports local programs for producers working in areas particularly at risk of deforestation. In 2025, the Group also joined the collaborative initiative Action for Sustainable Derivatives (ASD), which works to transform the sector and brings together stakeholders from the cosmetics industry, among others.

For the sourcing of jasmine and rose, the group partners with the NGO Fair Labor Association (FLA) to support the improvement of social practices in these supply chains.

Regarding its cardboard and paper packaging, Groupe Rocher requires that it be FSC (Forest Stewardship Council) certified to ensure sustainable forest management and meet its commitments to environmental responsibility. This certification guarantees that materials come from responsibly managed sources that respect biodiversity, workers' rights, and the rights of local communities.

4. ALERT MECHANISM

In 2025, Groupe Rocher maintained the **ethics reporting system** it established in 2012, also known as the “ethics hotline,” without changing its procedures.

It allows individuals to report any serious breach or violation of internal rules and procedures or of the law⁵⁰. **Available 24 hours a day, 7 days a week**, this mechanism is open to all Group employees—whether internal, external, or temporary—as well as to stakeholders, including suppliers, partners, organizations, unions, and local authorities.

As part of the whistleblowing program, anyone who has knowledge of or suspects, in good faith, an irregularity or violation related to 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 **ethics line** by writing to: **ethics@yrnet.com**

The **secured platform** set up by the Group allows reports to be submitted anonymously if the person so wishes, and all reports are handled confidentially.

This alert system is widely disseminated and referenced in several documents accessible via the Group’s intranet, including 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 the subject of regular communications to employees. These three Codes of Conduct are available on the Group’s website (www.groupe-rocher.com) and were last revised in late 2022.

Since 2023, a **dedicated guide on the collection and handling of reports** has outlined the framework and procedures for managing such reports: distributed to and available for all Group members, it can be accessed on the Group’s website.

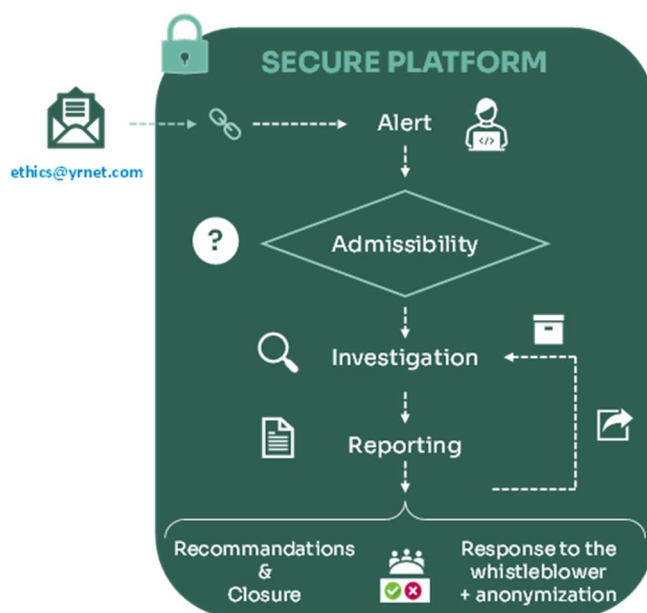
Furthermore, Groupe Rocher takes a proactive approach to listening to its members. Launched in 2018 and subsequently rolled out across the entire Group in 2022, the annual ‘**Tell Us**’ engagement survey gathers employees’ perceptions of working conditions—including workplace well-being—and tracks progress over time. The results are summarized in a comprehensive report shared across the Group and its subsidiaries, as well as in reports organized by business unit and department. The participation and engagement rates measured for the 2025 survey are available in the Group’s 2025 Sustainability Voluntary Publication.

At any time, employees also have the option of reporting issues or violations of laws, regulations, or the Group’s values through their chain of command.

In addition, the Group actively listens to its external stakeholders, particularly in the context of managing high-risk supply chains, for which reporting mechanisms are established by industry sector.

Every report submitted via the ethics hotline undergoes an admissibility review. When a report is validated, it is addressed as promptly as possible under the supervision of the Group’s **Chief Compliance Officer**, who may initiate an investigation or audit and refer the matter to the **Executive Committee** member responsible for the relevant issue.

Groupe Rocher places particular importance on the protection of whistleblowers and is committed to ensuring that no sanctions or retaliatory measures are taken against anyone who has filed a report in good faith.



⁵⁰ Including under French laws regarding whistleblowers and the fight against corruption

The ethics hotline awareness program launched for 2024–2025 continued in 2025. It is structured around two main areas:

- For Human Resources: refresher sessions on best practices for managing reports, to complement the investigation guide.
- For all employees: a communication campaign on the ethics hotline, which includes a new e-learning module and aims to reacquaint employees with the reporting system, which has been in place since 2012. The e-learning program is being rolled out gradually and covers every brand in the group, both in France and internationally.

In 2025, the Group's ethics line was used 6 times (9 times in 2024). One of these reports concerned ethical issues, and 5 were alerts related to human resources, as was the case in 2024. None of these cases constituted a violation of human rights or an infringement of fundamental freedoms, nor did they have a significant impact on the Group's consolidated financial statements.

ONGOING CASE—TURKEY

A civil proceeding is currently underway before the Paris Judicial Court regarding allegations of unidentified risks in Turkey for the year 2018, the second fiscal year for which French Law No. 2017-399 of March 27, 2017, on the duty of vigilance, was applicable to Groupe Rocher.

LBVYR⁵¹ was sued on March 23, 2022, by the French organizations Sherpa and ActionAid France, the Turkish labor union Petrol-Is, and 81 former employees of its Turkish subsidiary, - KOSAN KOZMETIK Sanayi, which the group sold in 2024 - on the grounds that it allegedly failed to comply with its legal obligations at the time.

The proceedings are still ongoing. The group is presenting its defense. Given the litigious nature of the case, no comment is being made on the merits.

⁵¹ Laboratoires de Biologie Végétale Yves Rocher SA, see preamble on page 3

5. GOVERNANCE AND MONITORING

In 2025, on a voluntary basis, the Group supervised the vigilance framework in line with the approach taken in 2024, building on the existing governance structure and ensuring regular monitoring of the framework's implementation.

The **organizational foundations of this internal model** are presented below, along with the achievements for the year.

GOVERNANCE OF THE VIGILANCE FRAMEWORK

VIGILANCE GOVERNANCE COMMITTEE

The compliance framework contributes to sustainable performance—a long-standing strategic driver for Groupe Rocher—and is directly overseen by senior management. With this support, the Group's various departments implement it through sustainable and ethical practices throughout the value chain, both internally and with suppliers.

Recognizing the need to govern this framework with a high level of accountability and in a structured manner, the Group maintained in 2025 the steering bodies established in 2017.

The **Governance Committee** is composed of members of the Group's Executive Committee responsible for the relevant areas—Senior Management and the Operations, People Mission & Impact, and Finance & Legal departments—and is led by the business-specific departments in charge of its operational implementation—the Quality & CSR and Governance & Compliance departments.

Its role is to approve the rollout of the initiative, oversee its results, and make the necessary decisions. To this end, it meets:

- On a recurring basis: to monitor performance trends at internal sites and among suppliers, validate methodological approaches, determine priorities, and—if necessary—make decisions regarding non-compliant suppliers,
- As needed: to follow up on a field audit that has identified practices inconsistent with Groupe Rocher's requirements and that must be addressed prior to the next regular committee meeting.

The Governance Committee reports annually to the Group **Audit Committee**, a body of the Board of Directors that includes an independent director.

To fulfill its role, the Governance Committee relies on the work, summaries, and regular reports compiled by the Quality & CSR and Governance & Compliance departments, which together form the **Operational Committee**. These departments coordinate with one another and are responsible, within their respective scopes, for:

- Monitor the operational implementation of the Group's compliance plan to the vigilance framework, conduct monitoring, and propose methodological changes as needed, as well as regularly provide a summary of these findings to the Governance Committee,
- Serve as the liaison with the various departments and teams involved in rolling out the framework: business representatives at the Group level, implementation representatives within subsidiaries, local management committees, and other teams contributing to the initiative.

In 2025, the Governance Committee met on the triennial schedule established in 2024, while retaining the flexibility to hold additional meetings in the event of arbitration, which was not necessary this year. It also presented the key points of its work to the Audit Committee.

This year, Groupe Rocher implemented the second phase of its strategic plan, which affected its eligibility criteria for 2025 under the French law on the duty of vigilance⁵². Since the Group no longer falls within the

⁵² The scope of the Rocher Group is presented in Appendix 1.

scope of the law, the Governance Committee opted for continuity and transparency by deciding to maintain and publish, on a voluntary basis, the Group's vigilance framework⁵³.

Furthermore, to reflect changes within the group, the Governance Committee revised its composition at the end of 2025 to include the Scientific Department in 2026, as it is a member of Groupe Rocher's Executive Committee.

KEY PERFORMANCE INDICATORS

To effectively manage the vigilance framework, various **performance indicators** have been defined for each of its five stages. These indicators make it possible to monitor and evaluate the results of the actions taken, taking into account criteria of effectiveness, efficiency, and quality. As part of a continuous improvement process, these indicators are reviewed regularly to ensure their relevance and alignment with the expected level of maturity.

Regular analysis of these indicators provides a clear picture of performance relative to established objectives. It enables the governance committee to measure progress, allocate necessary resources, make appropriate decisions, and define the framework's future strategic directions.

The key indicators for the year 2025 are presented throughout this document and listed in the summary table at the end of the document.

INTERNAL CONTROL AND AUDIT

Groupe Rocher implements its **internal control framework** across all of its entities and subsidiaries. Available on the Group's intranet, the set of internal control procedures establishes the mandatory operating rules applicable to key cross-functional processes (finance, human resources, procurement, safety and security, etc.). It is subject to periodic review.

To monitor their implementation, **internal control audits**, preventive audits, and/or external audits are conducted, with subsidiaries covered on average every five years. Self-assessment campaigns are conducted, and corrective action plans are monitored. The findings of these audits are shared with the audited entities and subsidiaries, as well as with the members of the Group's Executive Committee.

The annual audit plan is approved by the Audit & Risk Committee, which oversees its execution and ensures that recommendations are addressed. This enables the continuous adaptation and improvement of operational practices and the associated internal control framework.

In 2025, internal auditors conducted 9 on-site internal control audits—compared to 9 in 2024 and 10 in 2023—as well as regular follow-up campaigns on post-audit action plans. In 2025, the auditors conducted a new internal control self-assessment campaign.

The body of internal control procedures in effect was reviewed in 2024, and further updates were made in 2025, in line with the Group's principle of continuous improvement of practices. The audits conducted in 2025 were based on these latest versions. In 2026, the Group plans to continue these regular updates, particularly those related to Safety and Security.

CROSS-REFERENCED VIGILANCE PROCEDURE

Building on the methodological framework established in 2017, the compliance process for the vigilance framework has been operationally embedded through iterative implementation within the Group's subsidiaries. Since 2019, the internal control points to be audited regarding supplier management under the vigilance program have enhanced the framework procedure for procurement.

Since 2023, a standalone internal control procedure has been dedicated to the due diligence framework, covering both internal activities and the supplier component, while integrating with other framework procedures through cross-references. It has been reviewed by the Internal Audit department.

In 2025, it was integrated into the Group's internal control framework. Since the vigilance framework is cross-functional, this procedure can be read independently or in conjunction with other procedures during thematic reviews (human resources, procurement, safety and security, etc.).

⁵³ As specified in the preamble on page 3.

In the future, it will be adapted to ongoing legislative changes at the European level, particularly in anticipation of the implementation of the CS3D⁵⁴, once the final guidelines, principles of application, and their transposition into French law are available.

ECOSYSTEM COMMITTED TO THE VIGILANCE FRAMEWORK

To keep momentum along the way, the Group's challenge lies in mobilizing its ecosystem: its internal teams and sites on the one hand, and its suppliers on the other.

This approach of openness and **engagement with the ecosystem** in the broadest sense is key. It fuels the momentum of continuous improvement that has been in place since the initiative's launch.

In an evolving global context and as our partners become increasingly mature, the **collaborative approach** implemented by the Group ensures that our requirements and processes remain aligned with market realities.

INTERNAL VIGILANCE STAKEHOLDERS

The ongoing evolution of the Group's internal and external environment gives its vigilance framework a significance that extends beyond any legal requirements. Furthermore, through its status as a mission-driven company, the Group affirms its commitment to ensuring that social, societal, and environmental considerations remain at the heart of its priorities over the long term.

The Group's approach incorporates and builds upon this vision, on the one hand by providing the necessary tools, as discussed in the following paragraph, and on the other hand by supporting teams as they adapt their ways of working. This dimension is central to the strategy defined by the Group.

NETWORK OF EXPERTS AND LIAISONS

The executive committees of each subsidiary are responsible for and ensure compliance with the vigilance framework for their respective entities and ensure that adequate local resources are made available, with the support of Group management. Operational implementation within the subsidiaries relies on designated liaisons, whose roles are defined as follows:

- Expert liaisons: experts in the methodology implemented; as such, they define and regularly improve it based on feedback from implementation, as well as changes in the operating environment;
- Group-level coordinating liaisons: implement and coordinate the compliance process for the vigilance framework within the group by supporting the implementation liaisons;
- Implementation liaisons at the subsidiary level: implement the compliance process to the vigilance framework within the subsidiary in which they operate for the Supplier side; coordinate its local implementation with the People & Mission and Operations departments for the internal side.

Regular training of teams ensures that coordinators are well-versed in on-the-ground realities, thereby serving as strong intermediaries. Since these coordinators have communicated the methodology and actions to all Procurement teams, the teams are able—with the coordinators' support—to ensure the framework's rollout to suppliers and explain the principles of the Group's vigilance approach.

An advanced training module designed for liaisons within the subsidiaries is used to equip them with the skills and tools necessary for their role as local representatives. It enables them to read and analyze a supplier assessment report, implement the necessary action plans, and, more broadly, embody the Group's positions.

Since 2024, the initiative has been firmly established, thanks to its centralized and coordinated management. With collaboration now in place between the liaisons at the Group level and those within the subsidiaries, the latter independently implement the process with their respective supplier panels.

Since the Group operates on the basis of a common methodological framework, the regular communication established between the relevant contacts enables the coordination of actions for

⁵⁴ ⁵⁴ CS3D: European Union Corporate Sustainability Due Diligence Directive

effective support from the central team. In 2024, the completion of the first internal control self-assessment campaign for the vigilance system made it possible to evaluate its scope⁵⁵.

TEAM AWARENESS

Furthermore, the Group is convinced that the due diligence framework is a key issue that must also be supported by the operational teams—particularly the Procurement, Quality & CSR, and Mission & Impact teams—to ensure effective monitoring of the supplier base. As a result, it ensures that these teams are fully aware of and have fully internalized the challenges of risk management.

To this end, several tools have been developed:

- ⁵⁶ e-learning: an interactive training module on vigilance measures is regularly used to raise awareness among new team members through quizzes and scenario-based exercises. The goal is to provide everyone with the necessary context and help them understand the issues covered by the vigilance framework;
- More comprehensive training sessions are organized as needed to engage the teams on these issues and ensure they are fully understood.

SUPPLIER ECOSYSTEM

The Group adheres to a sustainable procurement model with a commitment to developing long-term, responsible relationships with its suppliers, which also aligns with the issue of “Responsible Sourcing and Respect for Human Rights in the Value Chain” defined in the Rocher Group’s materiality analysis⁵⁷.

In line with the Group’s existing CSR commitments, Groupe Rocher’s Procurement Department has, since 2021, formalized a sustainable procurement policy and program called “Source,” which adopts a comprehensive and sustainable approach.

This policy is built on three pillars, supported by specific focus areas and actions to achieve the objectives within the defined timeframes:

- Ensuring compliance across our supply chains through our vigilance framework and the Supplier Code of Conduct,
- Integrating sustainability into the development of our supplier base, notably by implementing CSR criteria for supplier selection and sharing best practices,
- Leveraging a committed ecosystem by building CSR expertise within the Group’s Procurement and Supplier teams.

The rollout of the responsible procurement policy is overseen by a dedicated quarterly steering committee. Its objective is to monitor progress in implementing projects related to each of the pillars and to make decisions in consultation with all stakeholders.

⁵⁵ See details in Chapter 5 on page 25

⁵⁶ See details in Chapter 3 on page 17

⁵⁷ The materiality matrix is presented in the Group’s 2025 voluntary sustainability report

CONCLUSION

Groupe Rocher's vigilance framework is based on a structured organization, well-established methods, and concrete operational implementation, initially established in 2017 within the context of the French law on the duty of vigilance and maintained in accordance with the principle of continuous improvement.

In 2025, on a voluntary basis, the Group maintained this risk monitoring framework as an internal standard, with a focus on continuity and prioritizing risks based on their materiality: it is published here for transparency regarding methods, actions, and results. Its implementation in 2025 built on the actions taken in 2024, in particular:

- Within subsidiaries facing challenging geopolitical contexts, dedicated measures for monitoring, assessing, mitigating, and preventing risks were maintained in 2025;
- In external supply chains, the number of non-compliant suppliers continued to decline, as the risk management approach—beginning at the certification phase—became firmly established. Dialogue with stakeholders—suppliers, NGOs, and players in the cosmetics industry—is structured and took place regularly in 2025, building on the overall momentum for progress established within the cosmetics sector;
- For high-risk supply chains, the scope of risk analysis extending beyond first-tier suppliers was maintained in 2025, as expanded in 2024 through the traceability initiative covering several selected raw material and packaging supply chains via the Trasce consortium.

In 2026, the vigilance initiative will remain in place: the Group will continue to engage its ecosystem (teams, suppliers, partners), building on the risk management mechanisms and actions implemented in 2025. As part of a commitment to continuous improvement, it will continue its gradual preparation for the European regulatory changes that will eventually apply to it.

Over the next two years, Groupe Rocher will continue to monitor and study developments in the European CS3D Directive⁵⁸ as they become clearer. Following the European Union's 2025 revisions to the initial legislative framework, efforts to transpose the CS3D into French law have not yet begun and are expected to take shape gradually in 2026 and 2027.

Addressing environmental, social, and governance issues remains at the heart of Groupe Rocher's values and actions.

⁵⁸ CS3D: European Union Corporate Sustainability Due Diligence Directive

APPENDICES

APPENDIX 1: GROUPE ROCHER PERIMETER IN 2025

The term “Groupe Rocher” refers to the parent company Laboratoires de Biologie Végétale Yves Rocher (LBVYR) and its direct or indirect subsidiaries in France and worldwide, within which this voluntary vigilance program is implemented.

During 2025, as announced in its strategic plan in January 2025, the Group rolled out the second phase of its transformation, including:

- With regard to the home care and children’s fashion divisions: the websites and subsidiaries of the Stanhome brand (France, Mexico, and Venezuela, excluding Italy, which is scheduled to be sold in early 2026) and Petit Bateau (in France and worldwide) were divested during and at the end of the fiscal year;
- Regarding the long-standing beauty & wellness segment, the main divestitures during and at the end of the fiscal year were: the transfer of distribution rights for Yves Rocher products in Slovakia, Hungary, and Myanmar to local agents; and the sale of the Israeli production site for the Sabon brand, along with its commercial operations in the country, to an agent.

The entities divested in 2025 were included in the Group’s monitoring process until their respective divestiture dates. The divestiture plans were further driven by the Group’s desire to inject new and constructive growth momentum into these entities.

As of December 31, 2025, the Group’s total global workforce stood at 9,087, including 3,391 in France, which is below the eligibility thresholds for the French Duty of Vigilance Act (10,000 and 5,000 employees, respectively).

Groupe Rocher’s scope and activities are refocused on its long-standing expertise in the beauty and wellness sector⁵⁹, centered around its **four brands** specializing in natural and socially responsible skincare and wellness products:

YVES ROCHER
FRANCE


arbonne®




Dr. Pierre Ricaud

^{59 59} See the 2025 Sustainability Voluntary Publication for more information on the Group’s brands and activities

APPENDIX 2: CERTIFICATIONS AND AUDITING STANDARDS

Groupe Rocher **Compliance Manual** formalizes its social and environmental standards for field audits as part of its vigilance framework. Developed in 2020, this manual is updated regularly.

In particular, it includes a list of **certifications and auditing standards accepted** by the Group as equivalent for conducting on-site assessments of internal sites and Tier 1 suppliers.

The list below constitutes the Group's internal equivalence framework for 2025, published on a voluntary basis. It may evolve based on feedback and the availability of assessment mechanisms:

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

APPENDIX 3: 2025 VIGILANCE FRAMEWORK SUMMARY

In 2025, Groupe Rocher maintained its vigilance approach on a voluntary basis.

Throughout 2025, the Group implemented its vigilance measures to cover its internal activities and its pool of first-tier suppliers (and beyond the first tier when the materiality of the risks so requires), using a proportionate and materiality-based risk management approach, as outlined in the introduction.

The actions taken and the results as of December 31, 2025, are presented throughout this document and summarized in the table below:

Stages of the Framework	Sections	Pages
1. Risk Identification	Areas of vigilance	6
	Scope of vigilance	7
	Summary of risk identification actions for areas of vigilance at the Group level	8
	Vigilance risk mapping results:	
	- Internal activities	11
	- Supplier panel	12
2. Regular Assessment	Results of assessments for internal sites:	
	- Documentary evaluations	14
	- Field-audits	14–15
	Assessment results for suppliers:	
	- Documentary evaluations	15–16
	- Field-audits	16
3. Risk Prevention and Mitigation	Summary of Group-level vigilance risk management measures	17–18
	Operational action plans following evaluations:	
	- Internal sites	20
	- High-risk supply chains	20–21
4. Alert Mechanism	Group ethics line	22
	Number and types of reports received	23
	Ongoing cases	23
5. Governance and Monitoring	Vigilance governance	24–25
	Internal control and audit	25–26
	Ecosystem committed to the approach	26–27

