

ELEMIS

Materiality Assessment & Key Social & Environmental Topics

DOCUMENT RECORD

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ELEMIS DOUBLE MATERIALITY ASSESSMENT & KEY SOCIAL & ENVIRONMENTAL TOPICS

ABOUT

Material impacts are environmental or social issues where a business or industry has actual or potential positive and negative effects on people and/or the planet. ELEMIS' material topics have been identified and form the basis of short and long-term sustainability strategies.

METHODOLOGY

Our double materiality assessment included stakeholder surveys, interviews, and workshops, alongside internal data and value chain analysis, to identify, score and validate key ESG impacts, risks and opportunities. The methodology is aligned with leading international standards and evolving ESG regulations, combining both impact materiality (effects on the environment and society) and financial materiality (how sustainability issues affect business performance). This process was conducted as part of Group L'Occitane and its brands. Double materiality assessment is conducted every two years.

MATERIAL TOPIC – ENVIRONMENT

- Climate change mitigation and adaptation
- Pollution of water
- Biodiversity and ecosystems
- Circular economy of resources
- Waste
- Water use
- Raw material availability and traceability

MATERIAL TOPIC – SOCIAL

- Employee working conditions and equal working rights
- Human rights in the value chain
- Personal safety of customers
- Information-related impacts for customers (marketing)

MATERIAL TOPIC – GOVERNANCE

- Cybersecurity and data privacy
- Corporate culture
- Supplier relationships
- Animal Welfare