

A. FURTHER INFORMATION ABOUT OUR GROUP

1. Incorporation

Our Company, société anonyme, was incorporated on 22 December 2000 and exists under the laws of the Grand-Duchy of Luxembourg. Our registered office is at L'Occitane International S.A., 1 rue du Fort Rheinsheim, L-2419 Luxembourg, and we are registered with the Luxembourg trade and companies' register under number B80359. We have registered a place of business in Hong Kong at 14/F, Universal Trade Centre, 3 Arbuthnot Road, Central, Hong Kong and have been registered as an overseas company under Part XI of the Hong Kong Companies Ordinance. Mr. Kenny Choy has been appointed as our agent for the acceptance of service of process and notices in Hong Kong. The address for service of process on our Company in Hong Kong is the same as our registered place of business in Hong Kong set out above. As we are incorporated in Luxembourg, our corporate structure, our Memorandum of Association and Articles of Association are subject to the relevant laws of Luxembourg. A summary of the relevant provisions of our Memorandum of Association and Articles of Association and certain relevant aspects of Luxembourg company law are set out in "Appendix V — Summary of the Constitution of the Company and Luxembourg Companies Law and Taxation" to this prospectus.

2. Changes in share capital of our Group

The Company

At its incorporation on 22 December 2000, the issued share capital of the Company was denominated in Francs Français, the French currency at the time, and amounted to approximately €16,992,550 divided into 8,574,140 shares having a nominal value of approximately €1.982. The Company further had an authorized share capital of FRF 500,000,000, i.e. approximately €76,224,509.

The amount of the subscribed share capital of the Company was increased within the limits of the authorized share capital through decisions of the Board of the Company the first time on 23 January 2001, as recorded by a Luxembourg notary on 29 January 2001, then on 20 April 2001, as recorded by a Luxembourg notary on 23 April 2001, so that it amounted on 21 April 2001 to approximately €23,140,773 represented by 11,676,425 shares having a nominal value of approximately €1.982.

On 2 May 2001 the general meeting of shareholders of the Company (the "**General Meeting**") held in front of a Luxembourg notary resolved to (i) categorize the issued shares of the Company in class A, B, C and D shares, according to their holder (i.e. Class A for the founder members, Class B for the members of the Comité de Développement, class C for the staff members and Class D for the "Investisseur" (investor) under the shareholder agreement of the Company, (ii) to set the authorized share capital of the Company at €100,000,000, (iii) to convert the amount of the share capital from Franc Français into Euro with retroactive effect as of the incorporation date of the Company, so that it amounts to €23,140,773, (iv) to abolish the reference to the nominal value of the shares, (v) to amend the articles of the Company (the "**Articles**") in order to reflect certain new conditions for the increase of the subscribed share capital within the limits of the authorized share capital of the Company.

On 15 December 2003, as recorded by a Luxembourg notary on 15 January 2004, the Board resolved to increase the share capital of the Company within the authorized share capital up to €27,064,943 divided into 13,656,492 shares of equal value, but without nominal value, categorised into Class A, B, C and D shares. The newly issued shares were allocated among Class A shares and Class B shares of the Company and were subscribed according to eight contribution agreements relating to contributions in kind of the shares of three companies of the L'Occitane group.

On 22 February 2005, the General Meeting resolved to approve the sale by Clarins BV, of 750 convertible bonds issued on 20 April 2001 to Clarins Groupe, S.à r.l., and to amend the Articles so that the Board is authorised to increase the share capital of the Company within the authorised share capital by converting the convertible bonds issued to Clarins Groupe, S.à r.l. on 20 April 2001 and on 22 February 2005 into new Class D shares of the Company.

On 3 July 2006 and on 28 August 2006, as recorded by a Luxembourg notary on 28 September 2006, the Board approved the contribution in kind to the Company of shares in L'Occitane Japon KK, as well as a claim from Hopeful (BVI) toward L'Occitane Japon KK. The Board further acknowledged on 28 September 2006 the request for conversion of options into shares of the Company pursuant to article 5.5. of the Articles and issued new Class A, B, and C shares, so that the share capital of the Company was increased up to €30,931,991.49 represented by 15,607,576 shares of equal value, without nominal value, categorised into Class A, B, C and D shares.

On 29 September 2006, the General Meeting resolved to fully amend and restate the Articles in order to (a) cancel the various classes of shares in the Company, (b) circumscribe the use of the authorised share capital to the purpose of issuing shares (i) for the implementation of the shareholding plan for the employees of the L'Occitane group, (ii) by conversion of existing options, and (iii) by conversion of convertible bonds subscribed by Clarins Groupe S.à r.l., and (c) simplify the existing provisions governing the options.

On 26 February 2007, as stated by a Luxembourg notary on 26 March 2007, the Board upon the exercise of share options, and further to the conversion of bonds owned by Clarins Groupe S.à r.l., increased the share capital of the Company up to €38,185,279.05 represented by 19,267,156 shares without designation of their nominal value.

On 28 September 2007, the General Meeting increased the subscribed share capital of the Company up to €38,231,891.72 represented by 19,290,674 shares without nominal value, upon the exercise of share options.

Save as disclosed in this Appendix, there has been no alteration in the Company's share capital since the date of our incorporation.

Our subsidiaries

The list of our subsidiaries is set out in the section headed “Appendix I — Accountant’s Report” to this prospectus. The following alterations in the share capital (or registered capital as the case may be) of our subsidiaries have taken place within two years preceding the date of this prospectus.

L’Occitane Central Europe s.r.o

On 17 December 2009 the issued share capital L’Occitane Central Europe s.r.o was increased from CZK3,400,000 to CZK9,361,000.

Save as described above there has been no other alteration in the share capital of the subsidiaries of the Company in the two years preceding the date of this prospectus.

4. Resolutions of our shareholders

Pursuant to the written resolutions passed by our shareholders on 9 April 2010:

- (a) the authorised share capital of our Company be set to €1.5 billion represented by 50 billion ordinary Shares with a par value of €0.03 each;
- (b) our Company approved and adopted its new Articles of Association with effect from 15 April 2010, the terms of which are summarised in Appendix V to this prospectus;
- (c) conditional upon the conditions for completion of the Global Offering being fulfilled and (i) the Listing Committee of the Hong Kong Stock Exchange granting the listing of, and permission to deal in, our Shares in issue and to be issued as mentioned in this prospectus and (ii) the obligations of the Underwriters under the Hong Kong Underwriting Agreement and the International Placing Agreement becoming unconditional and not being terminated in accordance with the terms of the Hong Kong Underwriting Agreement and the International Placing Agreement or otherwise, in each case on or before the date falling 30 days after the date of this prospectus:
 - (1) the Global Offering and our Directors were authorised to allot and issue, and to approve the transfer of, such number of Shares in connection with the Global Offering and any exercise of the Over-allotment Option as they see fit, on and subject to the terms and conditions stated in this prospectus and in the relevant Application Forms;
 - (2) a general unconditional mandate was given to our Directors to allot, issue and deal with Shares (otherwise than pursuant to, or in consequence of, the Global Offering, a rights issue or any scrip dividend scheme or similar arrangements, any adjustment of rights to subscribe for shares under options and warrants or a special authority granted by our shareholders) with an aggregate nominal value of not more than the sum of:
 - 20% of the aggregate nominal value of our share capital in issue immediately following completion of the Global Offering before any exercise of the Over-allotment Option; and
 - the aggregate nominal value of the share capital of our Company repurchased by us (if any);

- (3) a general unconditional mandate was given to our Directors to exercise all the powers of our Company to repurchase Shares to be listed on the Hong Kong Stock Exchange with a total nominal value of not more than 10% of the aggregate nominal value of our Company's Share capital in issue immediately following completion of the Global Offering before any exercise of the Over-allotment Option; and
- (4) the general unconditional mandate as mentioned in paragraph (2) above was extended by the addition to the aggregate nominal value of our Shares which may be allotted and issued or agreed to be allotted and issued by our Directors pursuant to such general mandate of an amount representing the aggregate nominal value of the Shares purchased by our Company pursuant to the mandate to repurchase Shares referred to in paragraph (3) above.

Each of the general mandates referred to in paragraphs (2), (3) and (4) above will remain in effect until whichever is the earliest of (i) the conclusion of the next annual general meeting of our Company; (ii) the expiration of the period within which the next annual general meeting of our Company is required to be held by any applicable law or the Articles of Association of our Company; or (iii) the time when such mandate is revoked or varied by an ordinary resolution of the shareholders of our Company in a general meeting.

5. Repurchases of our own Shares

This section includes information relating to the repurchase of our Shares, including information required by the Hong Kong Stock Exchange to be included in this prospectus concerning such repurchase.

(a) Relevant Legal and Regulatory Requirements

The Listing Rules permit our shareholders to grant to our Directors a general mandate to repurchase our Shares that are listed on the Hong Kong Stock Exchange. Such mandate is required to be given by way of an ordinary resolution passed by our shareholders in a general meeting.

(b) Shareholders' Approval

All proposed repurchases of Shares (which must be fully paid up) must be approved in advance by ordinary resolutions of our shareholders in a general meeting, either by way of general mandate or by specific approval of a particular transaction.

On 9 April 2010, our Directors were granted a general unconditional mandate to repurchase up to 10% of the aggregate nominal value of the share capital of our Company in issue immediately following completion of the Global Offering on the Hong Kong Stock Exchange or on any other stock exchange on which our securities may be listed and which is recognised by the SFC and the Hong Kong Stock Exchange for this purpose, before any exercise of the Over-allotment Option. This mandate will expire at the earliest of (i) the conclusion of our next annual shareholders' general meeting, (ii) the date by which our next shareholders' general meeting is required by applicable laws and our Articles of Association to be held, or (iii) such mandate being revoked or varied by ordinary resolutions of our shareholders in a general meeting (the "Relevant Period").

(c) *Source of Funds*

Our repurchase of the Shares listed on the Hong Kong Stock Exchange must be funded from the funds legally available for the purpose in accordance with our Memorandum of Association and Articles of Association and the applicable laws of Luxembourg. We may not repurchase our Shares on the Hong Kong Stock Exchange for consideration other than cash or for settlement otherwise than in accordance with the trading rules of the Hong Kong Stock Exchange. Subject to the foregoing, we may make repurchases with funds which would otherwise be available for dividend or distribution or out of an issue of new Shares for the purpose of the repurchase.

(d) *Reasons for Repurchases*

Our Directors believe that it is in our Company and our shareholders' best interests for our Directors to have general authority to execute repurchases of our Shares in the market. Such repurchases may, depending on market conditions and funding arrangements at the time, lead to an enhancement of the net asset value per Share and/or earnings per Share and will only be made where our Directors believe that such repurchases will benefit our Company and our shareholders.

(e) *Funding of Repurchases*

In repurchasing securities, we may only apply funds legally available for such purpose in accordance with our Memorandum of Association and Articles of Association, the applicable laws of Luxembourg and the Listing Rules.

On the basis of the current financial position of our Company as disclosed in this prospectus and taking into account the current working capital position of our Company, our Directors believe that, if the repurchase mandate were to be exercised in full, it might have a material adverse effect on our working capital and/or the gearing position as compared with the position disclosed in this prospectus. However, our Directors do not propose to exercise the repurchase mandate to such an extent as would, in the circumstances, have a material adverse effect on the working capital requirements of our Company or the gearing levels which in the opinion of our Directors are from time to time appropriate for us.

(f) *Share Capital*

The exercise in full of the current repurchase mandate, on the basis of 1,456,456,391 Shares in issue immediately after completion of the Global Offering before any exercise of the Over-allotment Option could accordingly result in up to 145,645,639 Shares being repurchased by us during the Relevant Period.

(g) *General*

None of our Directors nor, to the best of their knowledge having made all reasonable enquiries, any of their associates (as defined in the Listing Rules) currently intends to sell any of our Shares to us or our subsidiaries.

Our Directors have undertaken to the Hong Kong Stock Exchange that, so far as the same may be applicable, they will exercise the repurchase mandate in accordance with the Listing Rules, our Memorandum of Association and Articles of Association, the Luxembourg Companies Law and any other applicable laws of Luxembourg.

If, as a result of any repurchase of our Shares, a shareholders' proportionate interest in our voting rights is increased, such increase will be treated as an acquisition for the purposes of the Hong Kong Code on Takeovers and Mergers. Accordingly, a shareholder or a group of shareholders acting in concert could obtain or consolidate control of us and become obliged to make a mandatory offer in accordance with rule 26 of the Hong Kong Code on Takeovers and Mergers. Our Directors are not aware of any consequences of repurchases which would arise under the Hong Kong Code on Takeovers and Mergers.

No connected person as defined by the Listing Rules has notified us that he or it has a present intention to sell his or its Shares to us, or has undertaken not to do so, if the repurchase mandate is exercised.

B. FURTHER INFORMATION ABOUT OUR BUSINESS

1. Summary of material contracts

We have entered into the following contracts (not being contracts entered into in the ordinary course of business) within the two years immediately preceding the date of this prospectus that are or may be material:

- (a) a sale and purchase agreement ("*Acte de Cession d'Actions de la Société M&A Développement au profit de L'Occitane S.A.*") executed by Mr. Bernard Chevilliat for himself and on behalf of Ms. Amanda Chevilliat and Mr. Emmanuel Chevilliat, Mr. Philippe Chevilliat for himself and on behalf of Mr. Alban Chevilliat and Mr. Pierre-Olivier Chevilliat, Initiative et Finance Investissement S.A., Calixte Investissement SAS and CAPIDA SAS as sellers and L'Occitane S.A. as purchaser acknowledged by M&A Développement SAS, Lamartine Conseil and our Company with a consideration of €46,750,000 relating to the issued share capital of M&A Développement SAS dated 5 June 2008 (the **SPA**);
- (b) guarantee relating to the SPA ("*Garantie d'Actif et de Passif Groupe M&A Développement*") granted by Mr. Bernard Chevilliat, Mr. Philippe Chevilliat, Initiative et Finance Investissement S.A., Calixte Investissement SAS and CAPIDA SAS as guarantors to L'Occitane S.A. as beneficiary dated 5 June 2008;
- (c) a shareholders' agreement ("*Pacte d'Actionnaires M&A Développement*") relating to M&A Développement SAS between L'Occitane S.A. and Mr. Bernard Chevilliat acknowledged by M&A Développement SAS dated 5 June 2008;
- (d) (i) an amendment agreement ("*Convention Portant Avenant au Contrat de Prêts Senior en Date du 4 Juillet 2007*") dated 15 December 2008 between LOG, our Company, L'Occitane S.A., Calyon, HSBC France, LCL, Caisse Regionale Provence Cote d'Azur, BNP Paribas, Société Generale, CIC Lyonnaise de Banque and Credit du Nord, amending certain terms of a senior loan agreement ("*Contrat de Prêts Senior*") dated 4 July 2007 (the **Senior Loan Agreement**) between LOG, our Company, L'Occitane S.A., Calyon and HSBC France; (ii) a letter from Crédit Agricole to LOG in its capacity as representative for LOG, our Company and L'Occitane S.A. dated 18 March 2010, amending certain terms of the Senior Loan Agreement; (iii) a letter of amendment dated 30 March 2010 from Crédit Agricole to, in response to a request dated 5 March 2010 from, LOG, our Company and L'Occitane S.A., amending certain terms of the Senior Loan Agreement;



- (e) an amendment agreement dated 15 December 2008 between LOG, Calyon and our Company, amending certain terms of a share pledge agreement dated 30 May 2007 amongst the same parties;
- (f) an asset purchase agreement between (a) Stroms' Enterprises Ltd., (b) L'Occitane Canada Corp., (c) our Company, (d) Solange Strom and (e) Jon E. Strom, pursuant to which L'Occitane Canada Corp. acquired the business of the sale and distribution of L'Occitane branded products in Canada from Stroms' Enterprises Ltd., dated 17 April 2009;
- (g) a shareholders' agreement relating to L'Occitane (China) Limited between L'Occitane (Far East) Limited as shareholder A, LS Holding Company Limited as shareholder B, Wang Yuan Hong, Wang Chen Tasi-Hsieh, Wang Tzu Wei, Lu Yu Tin, Lin Por Shin and PLJ Holding Limited as guarantors and L'Occitane (China) Limited as the company, undated;
- (h) a shareholders' agreement relating to L'Occitane Rus between our Company and Mr. Anton Lyubimov, undated;
- (i) a general conveyance, assignment and bill of sale dated 14 May 2009 relating to the acquisition of the business undertaking of Stroms' Enterprises Ltd. between Stroms' Enterprises Ltd. as vendor and L'Occitane Canada Corp. as purchaser;
- (j) a shareholders' agreement dated 6 October 2009 relating to L'Occitane India Private Limited between L'Occitane Singapore Pte. Ltd. as shareholder A, Rajiv Bahety as shareholder B and L'Occitane India Private Limited as the company;
- (k) a share purchase agreement relating to the acquisition of the remaining minority interests in L'Occitane Do Brasil S/A for the consideration of R\$6,961,500.00 between Silvia Gambin Gomez and Miguel Angel Vendrasco Aschieri as sellers and L'Occitane Holding Brasil Ltda. as buyer for completion on 16 November 2009;
- (l) a sale and purchase agreement ("*Vente de Propriété Batie*") dated 30 March 2010 relating to the acquisition of the Meltiva Property for the consideration of €4,683,091.91, between SCI be Marquenoux SCI, Oseo Financement S.A., Fructicomi S.A., Sogefimur S.A., Mr. Philippe Chevilliat and Melvita Production SAS;
- (m) a finance lease agreement ("*Credit Bail Immobilier*") dated 30 March 2010 between Fructicomi S.A., Oseo Financement S.A., Sogefimur S.A. and Melvita Production SAS relating to the acquisition of the property at which our manufacturing facilities for Melvita are situated in Lagorce, France;
- (n) a cornerstone investment agreement dated 19 April 2010 entered into between Best Investment Corporation, the Joint Bookrunners, LOG and the Company, pursuant to which Best Investment Corporation has agreed to subscribe at the Offer Price for such number of Offer Shares that may be purchased with US\$50 million, rounded down to the nearest board lot; and
- (o) the Hong Kong Underwriting Agreement dated 23 April 2010, details of which are set out in the section headed "Underwriting".



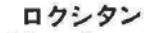


2. Intellectual property rights

As of 31 March 2010, our Group has registered or has applied for the registration of the following material intellectual property rights.

A. Trademarks

(i) As at 31 March 2010, our Group has registered the following material trademarks:





Trademark	Territory of Registration	Registered Owner	Class	Registration Number	Expiry Date
L'OCCITANE	Albania	L'Occitane SA	3/4/5/16/21	579875	05/11/11
L'OCCITANE	Algeria	L'Occitane SA	3/4/5/16/21	579875	05/11/11
L'OCCITANE	Argentina	L'Occitane SA	3	1,582,230	21/06/16
L'OCCITANE	Armenia	L'Occitane SA	3/4/5/16/21	579875	05/11/11
L'OCCITANE	Australia	L'Occitane SA	5	650177	05/01/15
L'OCCITANE	Australia	L'Occitane SA	3	650176	05/01/15
L'OCCITANE	Austria	L'Occitane SA	3	533941	27/02/19
L'OCCITANE	Austria	L'Occitane SA	3/4/5/16/21	579875	05/11/11
L'OCCITANE	Azerbaijan	L'Occitane SA	3/4/5/16/21	579875	05/11/11
L'OCCITANE	Bahrain	L'Occitane SA	3	29512	15/04/11
L'OCCITANE	Bahrain	L'Occitane SA	24	29513	15/04/11
L'OCCITANE	Belarus	L'Occitane SA	3/4/5/16/21	579875	05/11/11
L'OCCITANE	Benelux	L'Occitane SA	3/4/5/16/21	579875	05/11/11
L'OCCITANE	Benelux	L'Occitane SA	3	533941	27/02/19
L'OCCITANE	Bolivia	L'Occitane SA	3	91677-C	01/12/13
L'OCCITANE	Bolivia	L'Occitane SA	24	91736-C	02/12/13
L'OCCITANE	Bosnia	L'Occitane SA	3/4/5/16/21	579875	05/11/11
L'OCCITANE	Brazil	L'Occitane SA	3	818615001	06/01/18
L'OCCITANE	Brazil	L'Occitane SA	24	823701239	20/03/17
L'OCCITANE	Brazil	L'Occitane SA	35	830156500	22/12/18
L'OCCITANE	Brazil	L'Occitane SA	44	830156526	22/12/18
L'OCCITANE	Bulgaria	L'Occitane SA	3/4/5/16/21	579875	05/11/11
L'OCCITANE	Bulgaria	L'Occitane SA	3/5/21	682882	08/10/17
	(Cyrillic characters)				
L'OCCITANE	Cambodia	L'Occitane SA	3	8659	03/02/17
L'OCCITANE	Canada	L'Occitane SA	no classification	598968	09/01/2019
L'OCCITANE	Chile	L'Occitane SA	3	710.477	01/12/14
L'OCCITANE	China	L'Occitane SA	3/4/5/16/21	579875	04/11/11
	China	L'Occitane SA	3	3827870	27/05/18
	China	L'Occitane SA	24	3827869	27/10/16
L'OCCITANE	China OSD	L'Occitane SA	3	3765955	27/02/16
L'OCCITANE	Croatia	L'Occitane SA	3/4/5/16/21	579875	05/11/11
L'OCCITANE	Community mark	L'Occitane SA	3/5/21/24/25	368159	11/09/16
L'OCCITANE	Community mark	L'Occitane	9, 14, 18, 24, 25, 28, 30, 35, 43, 44	1006051	08/10/18
L'OCCITANE	Denmark	L'Occitane SA	24	VA 2002 02687	11/11/12
L'OCCITANE	Denmark	L'Occitane SA	3/5	VA 1992 00471	11/09/12
L'OCCITANE	Dominican Republic	L'Occitane SA	3	0120633	30/07/11
L'OCCITANE	Dominican Republic	L'Occitane SA	24	0121544	15/07/11
L'OCCITANE	Egypt	L'Occitane SA	3/4/5/16/21	579875	05/11/11
L'OCCITANE	Ecuador	L'Occitane SA	3	22520	09/04/13
L'OCCITANE	Ecuador	L'Occitane SA	24	22487	08/04/13
L'OCCITANE	Estonia	L'Occitane SA	3/5	21322	Community Mark
L'OCCITANE	Finland	L'Occitane SA	3	95/1950	Community Mark
L'OCCITANE	France	L'Occitane SA	3	1458078	02/03/15
L'OCCITANE	France	L'Occitane SA	3/4/5/6/16/21/24/25	1669214	27/01/15
L'OCCITANE	France	L'Occitane SA	14/18	95560972	02/03/15







Trademark	Territory of Registration	Registered Owner	Class	Registration Number	Expiry Date
L'OCCITANE	France	L'Occitane SA	9/14/18/24/28/ 30/35/43/44	83569123	10/04/18
L'OCCITANE	France	L'Occitane SA	44	023196605	27/11/12
L'OCCITANE	Germany	L'Occitane SA	3/4/5/16/21	579875	05/11/11
L'OCCITANE	Great Britain	L'Occitane SA	3/5	2108803	Community Mark
L'OCCITANE	Guatemala	L'Occitane SA	3	90949	12/10/18
L'OCCITANE	Honduras	L'Occitane SA	4	4018908	18/10/18
L'OCCITANE	Hong Kong	L'Occitane SA	3/5	200002048AA	02/09/16
L'OCCITANE	Hong Kong	L'Occitane SA	24	200112438	22/03/18
	Hong Kong	L'Occitane SA	3	300,227,123	03/06/14
	Hong Kong	L'Occitane SA	3/24	300098028	20/10/13
L'OCCITANE	Hungary	L'Occitane SA	3/4/5/16/21	579875	05/11/11
L'OCCITANE	India	L'Occitane SA	3	729611	01/01/17
L'OCCITANE	Indonesia	L'Occitane SA	3	IDM000044628	13/04/15
L'OCCITANE	International	L'Occitane SA	3	533941	27/02/19
L'OCCITANE	International	L'Occitane SA	3/4/5/16/21	579875	05/11/11
L'OCCITANE	International	L'Occitane SA	3/5/21	682882	08/10/17
(Cyrillic characters)					
L'OCCITANE	Iraq	L'Occitane SA	3/24	48194	28/09/15
L'OCCITANE	Iran	L'Occitane SA	3 and 24	83121006	08/03/15
L'OCCITANE	Iceland	L'Occitane SA	3/24	1544/2002	02/10/12
L'OCCITANE	Israel	L'Occitane SA	3	108390	30/10/17
L'OCCITANE	Italy	L'Occitane SA	3	533941	27/02/19
L'OCCITANE	Italy	L'Occitane SA	3/4/5/16/21	579875	05/11/11
 L'occitane	Japan	L'Occitane SA	1 (local class)	2317823	26/06/11
L'OCCITANE	Japan	L'Occitane SA	3	4096138	19/12/17
L'OCCITANE	Japan	L'Occitane SA	5	4168674	17/07/18
L'OCCITANE	Japan	L'Occitane SA	21	4185489	04/09/18
L'OCCITANE	Japan	L'Occitane SA	24	4147710	22/05/18
L'OCCITANE	Japan	L'Occitane SA	25	4147711	22/05/18
L'OCCITANE	Japan	L'Occitane SA	9, 14, 18, 24, 25, 28, 30, 35, 43, 44	1,006,051	08/10/18
L'OCCITANE	Jordan	L'Occitane SA	3	66627	09/05/12
L'OCCITANE	Jordan	L'Occitane SA	24	66628	09/05/12
L'OCCITANE	Kazakhstan	L'Occitane SA	3/4/5/16/21	579875	05/11/11
L'OCCITANE	Laos	L'Occitane SA	3	4772	05/02/17
L'OCCITANE	Latvia	L'Occitane SA	3/4/5/16/21	579875	05/11/11
L'OCCITANE	Latvia	L'Occitane SA	3/5/21	682882	08/10/17
(Cyrillic characters)					
L'OCCITANE	Lebanon	L'Occitane SA	3	71549	15/02/12
L'OCCITANE	Lithuania	L'Occitane SA	3/5	27301	03/04/15
L'OCCITANE	Macau	L'Occitane SA	3/24	N/12997 et N/12998	11/05/11
	Macau	L'Occitane SA	3 and 24	N/12999 et N/13000	11/05/11
	Macau	L'Occitane SA	3	N/15367	08/03/12
L'OCCITANE	Macedonia	L'Occitane SA	3/4/5/16/21	579875	05/11/11
L'OCCITANE	Madagascar	L'Occitane SA	3	4044	12/07/10
L'OCCITANE	Malaysia	L'Occitane SA	3	95004135	02/05/12
L'OCCITANE	Malta	L'Occitane SA	3	31787	02/06/10
L'OCCITANE	Mauritius	L'Occitane SA	3	A 48/2	01/06/17
L'OCCITANE	Mexico	L'Occitane SA	3	516,905	16/05/15
L'OCCITANE	Moldova	L'Occitane SA	3/4/5/16/21	579875	05/11/11

Trademark	Territory of Registration	Registered Owner	Class	Registration Number	Expiry Date
L'OCCITANE	Monaco	L'Occitane SA	3	533941	27/02/19
L'OCCITANE	Monaco	L'Occitane SA	3/4/5/16/21	579875	05/11/11
L'OCCITANE	Montenegro	L'Occitane SA	3/4/5/16/21	579875	05/11/11
L'OCCITANE	Morocco	L'Occitane SA	3/4/5/16/21	579875	05/11/11
L'OCCITANE	New Zeland	L'Occitane SA	3	248702	02/05/16
L'OCCITANE	Norway	L'Occitane SA	3/21/30	158598	19/08/13
L'OCCITANE	OAPI (Africa)	L'Occitane SA	3	49311	27/06/13
L'OCCITANE	OMPI	L'Occitane SA	3 5 and 21	682882	08/10/17
(Cyrillic characters)					
L'OCCITANE	Oman	L'Occitane SA	3	8033	31/01/13
L'OCCITANE	Paraguay	L'Occitane SA	3	309744	17/09/17
L'OCCITANE	Philippines	L'Occitane SA	3	4-1995-102023	21/05/24
L'OCCITANE	Philippines	L'Occitane SA	5	4-1995-102024	25/12/25
L'OCCITANE	Poland	L'Occitane SA	3/4/5/16/21	579875	05/11/11
L'OCCITANE	Portugal	L'Occitane SA	3	533941	27/02/19
L'OCCITANE	Portugal	L'Occitane SA	3/4/5/16/21	579875	05/11/11
L'OCCITANE	Qatar	L'Occitane SA	3	27499	11/05/12
L'OCCITANE	Qatar	L'Occitane SA	24	27500	11/05/12
L'OCCITANE	Romania	L'Occitane SA	3/4/5/16/21	579875	05/11/11
L'OCCITANE	Russia	L'Occitane SA	3/4/5/16/21	579875	05/11/11
L'OCCITANE	Russia	L'Occitane SA	9/14/18/24/25/28/ 30/35/43/44	1006051	08/10/18
L'OCCITANE	Russia	L'Occitane SA	3/5/21	682882	08/10/17
(Cyrillic characters)					
L'OCCITANE	Salvador	L'Occitane SA	3	2006060618	27/02/17
L'OCCITANE	Salvador	L'Occitane SA	24	2006060619	27/02/17
L'OCCITANE	South Korea	L'Occitane SA	3, 18, 21(local12)	0343037	15/07/16
L'OCCITANE	South Korea	L'Occitane SA	3, 21 (local 13)	0343038	15/07/16
룩시탄	South Korea	L'Occitane SA	12 (local class)	40-0414812	06/08/18
룩시탄	South Korea	L'Occitane SA	13 (local class)	40-0414813	06/08/18
L'OCCITANE	Saudi Arabia	L'Occitane SA	24	692/87	05/04/12
L'OCCITANE	Serbia & Montenegro	L'Occitane SA	3/4/5/16/21	579875	05/11/11
L'OCCITANE	Serbia & Montenegro	L'Occitane SA	3/5/21	682882	08/10/17
L'OCCITANE	Singapore	L'Occitane SA	3	T95/03032B	04/04/15
L'OCCITANE	Singapore	L'Occitane SA	5	T95/03033J	04/04/15
L'OCCITANE	Slovakia	L'Occitane SA	3/4/5/16/21	579875	05/11/11
L'OCCITANE	Slovenia	L'Occitane SA	3/4/5/16/21	579875	05/11/11
L'OCCITANE	Sudan	L'Occitane SA	3	533941	27/02/19
L'OCCITANE	South Africa	L'Occitane SA	3	95/04271	05/04/15
L'OCCITANE	Spain	L'Occitane SA	3	533941	27/02/19
L'OCCITANE	Sweden	L'Occitane SA	3	249957	24/06/13
L'OCCITANE	Switzerland	L'Occitane SA	3	533941	27/02/19
L'OCCITANE	Switzerland	L'Occitane SA	3/4/5/16/21	579875	05/11/11
L'OCCITANE	Syria	L'Occitane SA	3 and 24	99604	19/04/15
L'OCCITANE	Taiwan	L'Occitane SA	6 (local class)	00575361	15/11/12
L'OCCITANE	Taiwan	L'Occitane SA	21	00776455	15/11/12
L'OCCITANE	Taiwan	L'Occitane SA	24	00781191	15/10/17
L'OCCITANE	Taiwan	L'Occitane SA	5	771,106	14/08/17
L'OCCITANE	Taiwan	L'Occitane SA	25	776,721	15/09/17
歐舒丹	Taiwan	L'Occitane SA	3	775,049	14/09/17
L'OCCITANE	Tajikstan	L'Occitane SA	3/4/5/16/21	579875	05/11/11
L'OCCITANE	Thailand	L'Occitane SA	3	76,734	18/11/16
L'OCCITANE	Thailand	L'Occitane SA	5	76894	18/11/16
L'OCCITANE	Ukraine	L'Occitane SA	3/4/5/16/21	579875	05/11/11
L'OCCITANE	Ukraine	L'Occitane SA	3/5/21	682882	08/10/17
(Cyrillic characters)					
L'OCCITANE	United Arab Emirates	L'Occitane SA	3	18804	01/03/17
L'OCCITANE	Uruguay	L'Occitane SA	3	277,830	20/08/07

Trademark	Territory of Registration	Registered Owner	Class	Registration Number	Expiry Date
L'OCCITANE	USA	L'Occitane SA	3/5	2021793	10/12/16
L'OCCITANE	USA	L'Occitane SA	24	76/228184	28/05/12
L'OCCITANE	USA	L'Occitane SA	44	1006051	08/10/18
L'OCCITANE	Vietnam	L'Occitane SA	3/4/5/16/21	579875	05/11/11
L'OCCITANE	Yemen	L'Occitane SA	24	31,390	07/03/15
L'OCCITANE	Yemen	L'Occitane SA	3	26,394	07/03/15
Atelier des Huiles Essentielles	France	L'Occitane SA	3 and 20	83591902	27/7/18
Atelier du Bien être	France	L'Occitane SA	3 and 44	23140724	9/1/12
BAVX (design)	France	L'Occitane SA	3	053400477	28/12/15
BAVX (design)	China	L'Occitane SA	3	5,444,868	27/2/20
Candle Theater	France	L'Occitane SA	3, 4 and 20	83590670	24/7/18
Candle Theater	Japan	L'Occitane SA	3, 4 and 20	998498	27/1/19
Candle Theater	E.U.	L'Occitane SA	3, 4 and 20	998498	27/1/19
Candle Theater	China	L'Occitane SA	3, 4 and 20	998498	27/1/19
Champs de Lavande	France	L'Occitane SA	35 and 41	01 3084055	20/2/11
Collection Méditerranée	E.U.	L'Occitane SA	3	998684	30/4/19
Collection Méditerranée	China	L'Occitane SA	3	998684	30/4/19
Collection Méditerranée	France	L'Occitane SA	3	83,595,759	27/8/18
Colors of Provence	France	L'Occitane International SA	3	53346344	11/3/15
Colors of Provence	Benelux	L'Occitane International SA	3	771530	14/3/15
Couleurs de Provence	Benelux	L'Occitane International SA	3	771529	14/3/15
Couleurs de Provence	France	L'Occitane International SA	3	53346343	11/3/15
Colours of the season from L'Occitane	France	L'Occitane SA	3 and 4	93662538	7/7/19
Crème anti-souci	France	L'Occitane SA	3, 4 and 5	93630953	18/2/19
Eau d'Azur	France	L'Occitane SA	3 and 5	1364887	15/7/16
Eau de la récolte bleue	France	L'Occitane SA	3	53341759	15/2/15
Eau des 4 Reines	France	L'Occitane SA	3	43271541	4/2/14
Eau des 4 Voleurs	France	L'Occitane SA	3	1596941	7/6/10
Eau des Baux	France	L'Occitane SA	3	053358124	10/5/15
Eau des Baux	China	L'Occitane SA	3	9,428,667	19/6/16
Eau des Mille et une units	France	L'Occitane SA	3	53333074	4/1/15
Eau du Midi	France	L'Occitane SA	3	043303651	16/7/14
Eau du Val	France	L'Occitane SA	3	043287722	23/4/14
Espace Méditerranée	France	L'Occitane SA	3, 29, 43, 44	03 3 247 081	23/9/13
Essential Oils Workshop	France	L'Occitane SA	3 and 20	083591901	29/7/18
Essential Oils Workshop	E.U.	L'Occitane SA	3 and 20	998279	25/2/19
"Fais un vœu"	France	L'Occitane SA	3	053341000	15/2/15
Feu d'orange	France	L'Occitane SA	3	063425216	25/4/16
Feu d'orange semi figuratif	France	L'Occitane SA	3, 4, 24	083557417	18/2/18
Feu d'orange semi figuratif	E.U.	L'Occitane	3, 4, 24	981801	14/8/18
Feuille d'Herbe	France	L'Occitane SA	3	99789580	30/4/09
Fleurs de Lumière	France	L'Occitane SA	3, 4, 5	093655719	8/6/19
Fragrance Merchant	France	L'Occitane SA	3	04 3 296 158	8/6/14
Hautes de Provence	Benelux	L'Occitane SA	3	767919	27/9/11
Hautes de Provence	Brazil	L'Occitane International SA	3	825269768	11/2/03
Hautes de Provence	Denmark	L'Occitane International SA	3	767919	27/9/11
Hautes de Provence	Finland	L'Occitane International SA	3	767919	27/9/11
Hautes de Provence	France	L'Occitane International SA	3	767919	11/8/09
Hautes de Provence	Germany	L'Occitane International SA	3	767919	27/9/11
Hautes de Provence	Great Britain	L'Occitane International SA	3	767919	27/9/11






Trademark	Territory of Registration	Registered Owner	Class	Registration Number	Expiry Date
Hautes de Provence	Greece	L'Occitane International SA	3	767919	27/9/11
Hautes de Provence	Iceland	L'Occitane International SA	3	767919	27/9/11
Hautes de Provence	Italy	L'Occitane International SA	3	767919	27/9/11
Hautes de Provence	Japan	L'Occitane International SA	3	4697067	1/8/13
Hautes de Provence	Norway	L'Occitane International SA	3	767919	27/9/11
Hautes de Provence	Portugal	L'Occitane International SA	3	767919	27/9/11
Hautes de Provence	Spain	L'Occitane International SA	3	767919	27/9/11
Hautes de Provence	Sweden	L'Occitane International SA	3	767919	27/9/11
Hautes de Provence	Switzerland	L'Occitane International SA	3	767919	27/9/11
Home made cream	France	L'Occitane SA	3, 4, 5	073545565	19/12/17
Immortelle	E.U.	L'Occitane SA	3	2244192	5/6/11
Immortessence	France	L'Occitane SA	3, 4, 5	073545564	19/12/17
Imoteru (katakanas)	Japan	L'Occitane SA	3	4741005	16/1/14
L'Occitane Cafe	Japan	L'Occitane SA	43	5201045	30/1/19
La Bonne Mère	E.U.	L'Occitane SA	3	001607688	12/4/10
La Bonne Mère	France	L'Occitane SA	3	1526271	23/3/19
La crème maison	France	L'Occitane SA	3, 4, 5	073545566	19/12/17
La Marseillaise	France	L'Occitane SA	3	1487091	10/9/18
Le Cerisier des Oiseaux	France	L'Occitane SA	3, 4, 5	093664172	15/7/19
Le rameau d'or	France	L'Occitane SA	3, 4 and 5	73546314	26/12/17
Le rameau d'or	Japan	L'Occitane SA	3, 4 and 5	969370	25/6/18
Le rameau d'or	U.E.	L'Occitane SA	3, 4, 5	969370	25/6/18
Le rameau d'or	Russia	L'Occitane SA	3, 4, 5	969370	25/6/18
Le rameau d'or	China	L'Occitane SA	3, 4, 5	969370	25/6/18
Les couleurs de Saison de L'Occitane	France	L'Occitane SA	3 and 4	93662565	7/7/19
L'Occitan	France	L'Occitane SA	3	1458077	18/3/18
L'Occitane (Design)	France	L'Occitane	3	82452008	12/8/18
Marseille (design)	France	L'Occitane SA	3	1669575	17/5/18
Ma crème nature	France	L'Occitane SA	3/4/5	83568757	9/4/18
Ma crème yaourt (Design)	France	L'Occitane SA	3, 4 and 5	93631755	23/2/19
My Yoghurt Cream (Design)	France	L'Occitane SA	3, 4 and 5	93631757	23/2/19
Marchant d'Odeurs (Design)	France	L'Occitane SA	3, 4 and 16	93630119	16/2/19
Nadalet	France	L'Occitane SA	3 and 5	1689477	20/8/11
Natural Mediterranean Treasures	France	L'Occitane SA	3, 5 and 44	73508160	20/7/17
Ondée Matinale	France	L'Occitane SA	3	1470105	1/6/18
Orgue a bougies	France	L'Occitane SA	3, 4 and 20	83590671	24/7/18
Pomandre	France	L'Occitane SA	3	1526269	20/4/19
Promenade en Provence	France	L'Occitane SA	3, 4 and 5	83591900	29/7/18
Promenade en Provence	France	L'Occitane SA	3	1006699	25/2/2019
Promenade en Provence	Taiwan	L'Occitane SA	3	01385196	15/11/19
Rose & Reine	France	L'Occitane SA	3 and 4	63435767	16/6/16
Rose 4 Reines	France	L'Occitane SA	3,4,5	83584594	25/6/18
Rose Juste Eclose	France	L'Occitane SA	3, 4 and 5	83580516	5/6/18
Rose Juste Eclose	U.E.	L'Occitane SA	3, 4 and 5	988370	2/12/18
Rose Juste Eclose	China	L'Occitane SA	3, 4 and 5	988370	2/12/18
Rose Nuit de Mai	France	L'Occitane SA	3, 4 and 5	83580515	5/6/18
Rose Nuit de Mai	U.E.	L'Occitane SA	3, 4 and 5	991271	5/12/18
Rose Nuit de Mai	China	L'Occitane SA	3, 4 and 5	991271	5/12/18
Savon de La Bonne Mère	France	L'Occitane SA	3	1645633	20/4/19
Serre à Parfums	France	L'Occitane SA	3 and 20	93645989	22/4/19
The Golden Branch	France	L'Occitane SA	3, 4 and 5	73546315	26/12/17

Trademark	Territory of Registration	Registered Owner	Class	Registration Number	Expiry Date
The Golden Branch	Japan	L'Occitane SA	3, 4 and 5	972813	25/6/18
The Golden Branch	China	L'Occitane SA	3, 4 and 5	972813	25/6/18
The Golden Branch	U.E	L'Occitane SA	3, 4 and 5	972813	25/6/18
The Golden Branch	Russia	L'Occitane SA	3, 4 and 5	972813	25/6/18
The Perfumes Greenhouse	France	L'Occitane SA	3 and 20	93645988	22/4/19
Une Histoire Vraie	France	L'Occitane SA	3, 16, 35, 38 and 42	23143155	22/1/12
Une Beauté Vraie	France	L'Occitane SA	3, 5 and 44	73481695	12/2/17
Verdon	France	L'Occitane SA	3 and 4	83580094	3/6/18
Verdon	U.E	L'Occitane SA	3 and 4	988376	2/12/18
Verdon	China	L'Occitane SA	3 and 4	988376 INTER	2/12/18
Vinespa	Benelux	L'Occitane International SA	3	785994	27/6/15
Violette d 'Or	France	L'Occitane SA	3	53337280	27/1/15
Voyage en Méditerranée	France	L'Occitane SA	3, 4 and 5	83595758	27/8/2018
Voyage en Méditerranée	U.E	L'Occitane SA	3	996948	25/2/2019
Voyage en Méditerranée	China	L'Occitane SA	3	996948	25/2/19
	EU	L'Occitane SA	3	4496741	17/6/15
	China	L'Occitane SA	3	5,059,974	27/5/19
	France	L'Occitane SA	3	53,394,600	29/11/15
	Hong Kong	L'Occitane SA	3	300,647,406	27/5/16
	Japan	L'Occitane SA	3	893,164	26/05/16
	Mexico	L'Occitane SA	3	785,422	26/05/16
	Norway	L'Occitane SA	3	893,164	29/6/16
	Russia	L'Occitane SA	3	893,164	26/05/16
	Singapore	L'Occitane SA	3	893,164	26/05/16
	South Korea	L'Occitane SA	3	893,164	26/05/16
	Switzerland	L'Occitane SA	3	893,164	26/05/16
	Taiwan	L'Occitane SA	3	01257831	15/4/17
	Ukraine	L'Occitane SA	3	893,164	26/05/16
	EU	L'Occitane SA	3	4,765,798	28/11/15
	Brazil	L'Occitane SA	3	828,451,990	12/8/12
	China	L'Occitane SA	3	887132	26/5/16
	Japan	L'Occitane SA	3	887,132	26/5/16
	Mexico	L'Occitane SA	3	785,420	26/5/16
	Russia	L'Occitane SA	3	887132	26/5/16
	Singapore	L'Occitane SA	3	887,132	26/5/16
	South Korea	L'Occitane SA	3	887,132	26/5/16
	Taiwan	L'Occitane SA	3	01257830	15/4/17
	Ukraine	L'Occitane SA	3	887132	26/5/16
	France	L'Occitane SA	3	06/3402168	06/01/16
	Brazil	L'Occitane SA	3	828545480	24/3/19
	China	L'Occitane SA	3	893,075	29/06/16
	EU	L'Occitane SA	3	5192364	26/06/16
	Japan	L'Occitane SA	3	893,075	29/06/16
	Mexico	L'Occitane SA	3	792,923	06/07/16
	Norway	L'Occitane SA	3	893,075	29/06/16
	Russia	L'Occitane SA	3	893,075	29/06/16
	Singapore	L'Occitane SA	3	893,075	29/06/16
	South Korea	L'Occitane SA	3	893,075	29/06/16
	Ukraine	L'Occitane SA	3	893,075	29/06/16
	South Korea	L'Occitane SA	3	892,945	29/06/16
	Japan	L'Occitane SA	3	892,945	29/06/16
	Russia	L'Occitane SA	3	892,945	29/06/16
	Singapore	L'Occitane SA	3	892,945	29/06/16
	Ukraine	L'Occitane SA	3	892,945	29/06/16

Trademark	Territory of Registration	Registered Owner	Class	Registration Number	Expiry Date
	Taiwan	L'Occitane SA	3	01296907	15/1/18
Les Minimes de Provence + logo	France	L'Occitane SA	3	63,441,442	19/07/16
	France	L'Occitane International SA	3	04 327 0682	30/01/14
Les Minimes de Provence + logo	USA	L'Occitane International SA	3	834236	13/07/14
Couvent des Minimes en Provence + logo	USA	L'Occitane International SA	3	3194282	13/07/14
 COUVENT DES MINIMES EN PROVENCE	France	L'Occitane	3	043270678	30/01/14
Couvent des Minimes en Provence + logo		L'Occitane International SA			
 COUVENT DES MINIMES EN PROVENCE	USA	L'Occitane	3	852118	08/11/14
Couvent des Minimes Haute Provence + logo		L'Occitane International SA			
 COUVENT DES MINIMES HAUTE-PROVENCE	Japan	L'Occitane	3	852118	08/11/14
Couvent des Minimes Haute Provence + logo		L'Occitane International SA			
 COUVENT DES MINIMES HAUTE-PROVENCE	France	L'Occitane	41/43/44	06/3413846	02/03/16
Le Couvent des Minimes without logo		L'Occitane International SA			
Les Couvent des Minimes + logo	Benelux	L'Occitane International SA	41/43/44	796099	28/02/16
	France	L'Occitane International SA	3	04 327 0680	30/01/14
 LE COUVENT DES MINIMES	USA	L'Occitane International SA	3	834235	13/07/2014
	Canada	L'Occitane International SA	3	1269597	09/11/23
	UE	L'Occitane International SA	3	4480505	09/06/15
	Australia	L'Occitane International SA	3	855803	03/08/15
	Hong Kong	L'Occitane International SA	3	300457515	14/07/15
	Israel	L'Occitane International SA	3	197504	5/2/17
	Malaysia	L'Occitane International SA	3	5018886	10/11/15
	Morocco	L'Occitane International SA	3	855803	03/08/15

Trademark	Territory of Registration	Registered Owner	Class	Registration Number	Expiry Date
	Singapore	L'Occitane International SA	3	855803	3/8/15
	Taiwan	L'Occitane International SA	3	1220305	31/07/16
	Switzerland	L'Occitane International SA	3	855803	10/03/15
	South Korea	L'Occitane International SA	3	855803	03/08/15
Soins Angéliques	Benelux	L'Occitane International SA	3	822330	10/04/17

(ii) As at 31 March 2010, we have applied for the registration of the following trademarks:

Trademark	Territory of Registration	Applicant	Class	Application Number
Immortelle	USA	L'Occitane SA	3	77,039,312
Notre flore	China	L'Occitane SA	3	Pending
Paeonia	Japan	L'Occitane SA	3	59330
Promenade en Provence	China	L'Occitane SA	3, 4 and 5	83591900
Promenade en Provence	E.U	L'Occitane SA	3, 4 and 5	83591900
Promenade en Provence	Taiwan	L'Occitane SA	3, 4 and 5	98006281
Rose Jardin Delice	Japan	L'Occitane SA	3	2009075921
Voyage en Méditerranée	Japan	L'Occitane SA	3	2009071410
	Brazil	L'Occitane SA	3	828,452,008
	Taiwan	L'Occitane SA	3	95,034,950
	Brazil	L'Occitane SA	3	828,545,502
	Brazil	L'Occitane SA	3	828947333
	E.U	L'Occitane SA	3, 4, 16	8469561
	Australia	L'Occitane SA	3, 4, 16	Pending
	Canada	L'Occitane SA	3, 4, 16	Pending
	China	L'Occitane SA	3, 4, 16	Pending
	Etats Unis	L'Occitane SA	3, 4, 16	Pending
	France	L'Occitane SA	3, 4, 16	8469561
	Hong Kong	L'Occitane SA	3, 4, 16	301405656
	Japan	L'Occitane SA	3, 4	Pending
	Taiwan	L'Occitane SA	3, 4, 16	98034067










(iii) As at 31 March 2010, M&A Santé Beauté, Melvita and Melvitacosc have applied for or registered the following trademarks:

Trademark	Territory of Registration	Applicant/ Registered Owner	Class	Application/ Registration Number	Expires on
Capipoux	France	Melvitacosc	3, 5	53350082	18/3/2015
Carbopolis	France	Melvitacosc	5, 30	13086185	22/2/2011
Couleurs de Provence	France	Melvitacosc	3	33216801	19/3/2013
Cyrano	Germany	Melvitacosc	3	553625	20/5/2010
Cyrano	Benelux	Melvitacosc	3	553625	20/5/2010
Cyrano	Spain	Melvitacosc	3	553625	20/5/2010
Cyrano	Italy	Melvitacosc	3	553625	20/5/2010
Cyrano	Portugal	Melvitacosc	3	553625	20/5/2010
Cyrano	Switzerland	Melvitacosc	3	553625	20/5/2010
Institut Nature	France	Melvitacosc	3.5	43289716	27/4/2014
Melvita la nature au cœur	France	Melvitacosc	3.5	33216800	19/3/2013
Melvitacosc	Japan	Melvitacosc	3	4281450	11/6/2019
Naturalift	France	Melvitacosc	3.5	43328113	2/12/2014
Nectar de Creme	France	Melvitacosc	3.5	13097264	19/4/2011
Procarbo	France	Melvitacosc	5, 30	13086195	23/2/2011
Bio-Excellence	France	M&A Santé Beauté	5, 30, 32	13082091	2/2/2011
Bio-Ecellia	France	M&A Santé Beauté	3.5	97692940	26/8/2017
Capistim	France	M&A Santé Beauté	5	97691164	7/8/2017
M&A Sante Beauté	France	M&A Santé Beauté	3, 5, 31	98744442	30/7/2018
Nutribeauté	France	M&A Santé Beauté	3.5	97690621	4/8/2017
Océaforce	France	M&A Santé Beauté	5	98713027	13/1/2018
Apicosma	France	MELVITA	3, 5, 30	1699703	14/1/2011
Apiviamine	France	MELVITA	5, 30	1705411	12/10/2010
Bio par respect de la vie	France	MELVITA	3, 5, 30	93623784	20/1/2019
Bio-Excellence	U.E	MELVITA	3	961026	6/3/2018
Bio-Excellence	China	MELVITA	3	961026	6/3/2018
Bio-Excellence	France	MELVITA	3	73532259	19/10/2017
Bio-Excellence	France	MELVITA	3	961026	6/3/2018
Bio-Excellence	France	MELVITA	3	97690731	21/7/2017
Bio-Excellence	South Korea	MELVITA	3	961026	6/3/2018
Bio-Excellence	U.S	MELVITA	3	961026	6/3/2018
Bio-Excellence	Japan	MELVITA	3	961026	6/3/2018
Bio-Excellence	Sweden	MELVITA	3	961026	6/3/2018
Bio-Excellence	Switzerland	MELVITA	3	961026	6/3/2018
Capiforce	France	MELVITA	3.5	1699069	1/10/2011
Cardioforce	France	MELVITA	5	97680556	30/5/2017
Immunt C	France	MELVITA	5	92441504	6/11/2012
Kinesis	France	MELVITA	3.5	1705754	4/11/2011
Le comptoir du Savon	France	MELVITA	3	98728015	10/4/2018
Les Solyflores	France	MELVITA	3.5	1641326	24/1/2011
Magia Naturalis	France	MELVITA	3	1497573	2/11/2018
Melvita Organic out of respect of life	France	MELVITA	3, 5, 30	93623789	20/1/2019
Propoleol	France	Melvitacosc	3.5	94501088	29/12/2013
Prosun	France	MELVITA	3.5	1553480	14/10/2019
MELVITA	Australia	MELVITA	3, 5 and 30	881365	29/11/2015
MELVITA	Bahrain	MELVITA	3, 5 and 30	881365	29/11/2015
MELVITA	Bosnia	MELVITA	3, 5 and 30	881365	29/11/2015
MELVITA	Brazil	Melvita	3, 5 and 30	830157301, 830157280, 8301310	Pending
MELVITA	Canada	Melvita	3, 5 and 30	1321197	9/10/2024
MELVITA	China	Melvita	3, 5 and 30	Pending	Pending
MELVITA	Colombia	Melvita	3, 5 and 30	8137188	25/11/2019
MELVITA	South Korea	MELVITA	3, 5 and 30	881365	29/11/2015
MELVITA	Croatia	MELVITA	3, 5 and 30	881365	29/11/2015
MELVITA	Equator LOCAL	MELVITA	3, 5 and 30	208304	29/11/2015

Trademark	Territory of Registration	Applicant/ Registered Owner	Class	Application/ Registration Number	Expires on
MELVITA	E.U (25 pays)	MELVITA	3, 5 and 30	881365	29/11/2015
MELVITA	Hong Kong	MELVITA	3, 5 and 30	301258164	15/12/2018
MELVITA	India LOCAL	Melvita	3, 5 and 30	1760746	Pending
MELVITA	Indonésia LOCAL	Melvita	3, 5 and 30	D00.2008.04386	Pending
MELVITA	Israël LOCAL	Melvita	3, 5 and 30	217, 127, 217 128, 217, 128	Pending
MELVITA	Japan	MELVITA	3, 5 and 30	881365	29/11/2015
MELVITA	Jordan LOCAL	Melvita		105735	8/3/2019
MELVITA	Kazakistan	MELVITA	3, 5 and 30	881365	29/11/2015
MELVITA	Kuwait LOCAL	Melvita	3, 5 and 30	100186, 100187, 100188	Pending
MELVITA	Lebanon	MELVITA	3, 5 and 30	120748	18/2/2024
MELVITA	Macedonia	MELVITA	3, 5 and 30	881365	29/11/2015
MELVITA	Malaysia LOCAL	Melvita	3, 5 and 30	2008/24682, 24681, 24680	Pending
MELVITA	Morocco	MELVITA	3, 5 and 30	881365	29/11/2015
MELVITA	Mexico	MELVITA	3, 5	1079541 and 1079542	Pending
MELVITA	Montenegro	MELVITA	3, 5 and 30	881365	29/11/2015
MELVITA	Norway	MELVITA	3, 5 and 30	881365	29/11/2015
MELVITA	Oman	MELVITA	3, 5 and 30	881365	29/11/2015
MELVITA	Panama LOCAL	Melvita	3, 5 and 30	180919, 180921, 180920	Pending
MELVITA	Qatar LOCAL	Melvita	3, 5 and 30	56262, 56263 and 56264	5/3/2019
MELVITA	Russia	MELVITA	3, 5 and 30	881365	29/11/2015
MELVITA	South Africa LOCAL	Melvita	3, 5 and 30	2008/28656, 28657, 38658	Pending
MELVITA	Saudi Arabia LOCAL	Melvita	3, 5 and 30	138250, 138251, 138252	Pending
MELVITA	Serbia	MELVITA	3, 5 and 30	881365	29/11/2015
MELVITA	Singapore	MELVITA	3, 5 and 30	881365	29/11/2015
MELVITA	Switzerland	MELVITA	3, 5 and 30	881365	29/11/2015
MELVITA	Syria	MELVITA	3, 5 and 30	881365	29/11/2015
MELVITA	Taiwan	MELVITA	3, 5 and 30	881365	29/11/2015
MELVITA	Thailand LOCAL	Melvita	3, 5 and 30	721791, 721792, 721793	Pending
MELVITA	Turkey	MELVITA	3, 5 and 30	881365	29/11/2015
MELVITA	Ukraine	MELVITA	3, 5 and 30	881365	29/11/2015
MELVITA	United Arab Emirates	Melvita	3, 5 and 30	123424, 123426, 123425	Pending
MELVITA	France	Melvita	3, 5 and 30	13082082	2/2/2011
MELVITA	United States	MELVITA	3 and 30	881365	29/11/2015
MELVITA	Vietnam	MELVITA	3, 5 and 30	881365	29/11/2015
Bio Excellence	Canada	MELVITA	3	1387739	Pending
Bio Excellence	Taiwan	MELVITA	3	97010563	Pending
Melvita la nature au cœur	E.U	MELVITA	3, 5, 30	1009107	11/5/2019
Melvita la nature au cœur	Canada	MELVITA	3, 5, 30	1439119	Pending
Melvita la nature au cœur	China	MELVITA	3, 5, 30	Pending	Pending
Melvita la nature au cœur	France	MELVITA	3, 5, 30	93648911	7/5/2019
Melvita la nature au cœur	France	MELVITA	3.5	09364891	Pending
Melvita la nature au cœur	Croatia	MELVITA	3, 5, 30	Pending	Pending
Melvita la nature au cœur	Sweden	MELVITA	3, 5, 30	Pending	Pending
Melvita la nature au cœur	Switzerland	MELVITA	3, 5, 30	Pending	Pending
Melvita, nature at heart	France	MELVITA	3, 5, 30	93647792	30/4/2019

B. Registered Designs

As at 31 March 2010, we have registered the following registered designs:

Design Patents	Place of registration	Name of applicant	Application number	Expiry date
	UE China	L'Occitane SA L'Occitane SA	677,638 200930000555.6	26/02/2012 9/1/19
Bottle/Flacon Fleur de Cerisier				
	UE China	L'Occitane SA L'Occitane SA	603,790 200730146414.6	10/10/11 10/4/17
Bottle/Flacon Ruban d'orange				
	UE China	L'Occitane SA L'Occitane SA	828551 Application 200830128310.7	20/11/2012 20/5/2018
Bottle/Flacon EDP 4 Vents				
	UE China	L'Occitane SA L'Occitane SA	797,196 200830116223.X	26/09/2012 26/03/2018
Pot Miel et Citron				
	UE	L'Occitane SA	000099031-0001	6/11/13
Pomander				
	UE	L'Occitane SA	000107164-0001	26/11/13
Bruele Parfum				
	France	L'Occitane SA	090664	12/2/19
Marchand d'Odeurs				
	UE China	L'Occitane SA L'Occitane SA	797,188 200830116222.5	26/09/2012 26/03/2018
Bottle/Flacon Miel et Citron				
	France	L'Occitane SA	85,832	30/12/2018
Pomander				

C. Domain Names

As at 31 March 2010, we have registered the following domain names:

No.	Domain name	Registered Owner	Expiry Date
1	ardecosm.fr	Melvita	08/11/2009
2	atruebeauty.com	L'OCCITANE International SA	27/01/2011
3	couventdesminimes.com	L'OCCITANE International SA	20/04/2011
4	couventdesminimes.fr	L'OCCITANE International SA	22/05/2010
5	lecouventdesminimes.be	L'OCCITANE International SA	13/05/2010
6	lecouventdesminimes.com	L'OCCITANE International SA	07/12/2010
7	lecouventdesminimes.fr	L'OCCITANE International SA	31/10/2010
8	loccitane-carriere.com	L'OCCITANE International SA	02/05/2011
9	loccitane.asia	L'OCCITANE, S.A.	27/11/2010
10	loccitane.be	L'OCCITANE International SA	22/02/2010
11	loccitane.ca	L'OCCITANE International SA	15/09/2010
12	loccitane.cl	COMERCIAL AGUABLANCA S.A.	12/02/2011
13	loccitane.cn	L'Occitane SA	05/12/2010
14	loccitane.co.il	L'OCCITANE International SA	22/02/2011
15	loccitane.co.kr	L'OCCITANE International SA	06/12/2011
16	loccitane.co.nz	L'OCCITANE International SA	31/08/2010
17	loccitane.co.th	L'Occitane (Thailand) Ltd	11/06/2010
18	loccitane.com	L'OCCITANE International SA	25/10/2009
19	loccitane.com.br	L'Occitane Do Brasil S.A.	13/09/2010
20	loccitane.com.cn	L'OCCITANE International SA	19/04/2011
21	loccitane.com.ec	BFS IMPORTADORA CIA.LTDA	07/02/2011
22	loccitane.com.hk	L'OCCITANE (FAR EAST) LIMITED	22/12/2010
23	loccitane.com.my	Clarins Sdn. Bhd	15/04/2011
24	loccitane.com.sg	L'OCCITANE International SA	13/03/2011
25	loccitane.com.tr	L'OCCITANE International SA	28/05/2010
26	loccitane.com.tw	L'OCCITANE International SA	03/10/2011
27	loccitane.cz	L'Occitane SA	19/04/2011
28	loccitane.de	L'OCCITANE International SA	31/12/2009
29	loccitane.dk	L'OCCITANE International SA	31/08/2010
30	loccitane.ec	BFS IMPORTADORA CIA.LTDA	06/02/2011
31	loccitane.eu	L'OCCITANE SA	17/04/2010
32	loccitane.fr	L'OCCITANE International SA	21/05/2010
33	loccitane.hu	L'OCCITANE International SA	06/02/2010
34	loccitane.info	L'OCCITANE International SA	12/10/2010
35	loccitane.it	L'Occitane Inc	07/02/2011
36	loccitane.lt	L'OCCITANE International SA	02/12/2009
37	loccitane.lu	L'Occitane SA	09/12/2009
38	loccitane.nl	L'OCCITANE International SA	31/01/2010
39	loccitane.no	OLIVENLUNDEN AS	18/08/2010
40	loccitane.pl	L'Occitane SA	03/09/2010
41	loccitane.pt	L'OCCITANE International SA	01/07/2010
42	loccitane.ru	L'Occitane SA	10/12/2009

No.	Domain name	Registered Owner	Expiry Date
43	loccitane.se	OLIVENLUNDEN AS	17/08/2010
44	loccitane.si	STILLMARK	13/02/2011
45	loccitane.tel	L'OCCITANE société anonyme	23/03/2012
46	loccitaneenprovence.com	L'OCCITANE International SA	29/07/2010
47	loccitanekorea.co.kr	L'OCCITANE International SA	07/12/2010
48	melvita.ca	MELVITA	04/12/2009
49	melvita.cn	MELVITA	09/01/2011
50	melvita.co.uk	L'OCCITANE International SA	03/08/2011
51	melvita.com	Melvita	28/07/2009
52	melvita.eu	Melvita	16/06/2010
53	melvita.fr	Melvita	17/04/2010
54	melvita.hk	MELVITA	10/01/2011
55	melvita.jp	MELVITA	31/05/2010
56	melvita.sg	L'OCCITANE International SA	26/08/2010
57	melvita.tw	L'OCCITANE International SA	25/08/2010
58	occitane.com	L'OCCITANE International SA	12/06/2010
59	unebeautevraie.com	L'OCCITANE International SA	27/01/2011

D. *Invention Patents*

(i) As at 31 March 2010, our Group has registered the following invention patents:

Patent	Name of Applicant (as recorded)	Place of Registration	Application Number	Application Date (DD/MM/YYYY)
Huile Essentielle Extraite Helichrysum Italicum, SA Preparation Et Les Compositions Cosmetiques Et Dermatologiques La Contenant	L'Occitane SA	France	01 11224	29/08/2001
Cosmetic Composition Comprising An Essential Oil Extracted From Helichrysum Italicum	L'Occitane SA	PCT	PCT/FR02/02954	28/08/2002

Patent	Name of Applicant (as recorded)	Place of Registration	Application Number	Application Date (DD/MM/YYYY)
Cosmetic Composition Comprising An Essential Oil Extracted From Helichrysum Italicum	L'Occitane SA	U.S.A.	10/785,237	24/02/2004
Composition Cosmetique Ou Dermatologique A Base D'Huiles Essentielles Utile Pour Le Soin De La Peau, Plus Particulierement Chez L'Homme	L' Occitane En Provence SA	France	02 12543	09/10/2002
Composition Cosmetique Ou Dermatologique A Base D'Olive	L'Occitane SA	France	04 02151	02/03/2004
Composition Cosmetique Et/Ou Dermatologique Et Son Utilisation Pour Prevenir Et/Ou Traiter L'Obesite Ou La Lipodystrophie	L'Occitane SA	France	04 52938	13/12/2004
Composition Cosmetique Ou Dermatologique Et Son Utilisation	L'Occitane SA	France	06 00454	18/01/2006
Composition Cosmetique A Base D'Acide Gras Polyinsatures Et Ses Utilisations	L'Occitane SA	France	06 05953	30/06/2006

Patent	Name of Applicant (as recorded)	Place of Registration	Application Number	Application Date (DD/MM/YYYY)
Cosmetic Composition Based on Polyunsaturated Fatty Acids And Its Uses	L'Occitane SA	PCT	PCT/FR2007/001115	02/07/2007
Cosmetic Composition or dermathological based on apple and its utilisations	L'Occitane SA	France	07 55550	07/06/2007

(ii) As at 31 March 2010, we have applied for the registration of the following invention patents:

Patent	Name of Applicant (as recorded)	Place of Registration	Application Number	Application Date (DD/MM/YYYY)
Cosmetic Composition based on the camargue rice, rice vinegar, extract of reine des près and essential oil of lemon	L'Occitane SA	France	08 53537	29/05/2008
Distributeur de Liquide a orifice de rechargement dissimule	L'Occitane SA	PCT	PCT/EP2009/055785	13/05/2009

C. FURTHER INFORMATION ABOUT OUR DIRECTORS, MANAGEMENT, STAFF AND EXPERTS

1. Disclosure of Interests

The interests and short positions of our Directors and chief executive in the equity or debentures of our Company or any associated corporations (within the meaning of Part XV of the SFO) which will have to be notified to our Company and the Hong Kong Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and/or short positions which they are taken or deemed to have under such provisions of the SFO) once our Shares are listed, or which will be required pursuant to the Model Code for Securities Transactions by Directors of Listed Companies in the Listing Rules to be notified to us and the Hong Kong Stock Exchange, or which will be required pursuant to section 352 of the SFO to be entered in the register referred to therein once our Shares are listed, are as follows:

Name of Director	Nature of interest	Relevant company (including associated corporations)	Number of shares in the relevant company	Approximate percentage of total issued shares in the relevant company immediately after completion of the Global Offering (assuming no exercise of the Over-allotment Option)	Approximate percentage of total issued shares in the relevant company immediately after completion of the Global Offering (assuming full exercise of the Over-allotment Option)
Mr. Reinold Geiger ⁽¹⁾	Beneficial interest and deemed interest	LOG ⁽²⁾	11,998,513 ⁽³⁾	52.08%	52.08%
	Deemed interest	Our Company ⁽⁴⁾	see note (4)	75.00%	71.80%
Mr. André Hoffmann	Deemed interest	LOG ⁽²⁾	3,130,676 ⁽⁵⁾	13.59%	13.59%
Mr. Emmanuel Osti	Beneficial interest and deemed interest	LOG ⁽²⁾	417,946 ⁽⁶⁾	1.81%	1.81%
Mr. Martial Lopez	Beneficial interest	LOG ⁽²⁾	26,069	0.11%	0.11%

Notes:

1. Mr. Reinold Geiger is the beneficial owner of the entire issued share capital of Société d'Investissement Cime S.A., which in turn is the beneficial owner of approximately 51.94% of the entire issued share capital of LOG. Mr. Geiger is therefore deemed under the SFO to be interested in all the Shares registered in the name of LOG, which immediately after completion of the Global Offering will hold 1,092,336,391 (assuming no exercise of the Over-allotment Option) or 1,065,027,391 (assuming full exercise of the Over-allotment Option) Shares. Mr. Geiger is also deemed under the SFO to be interested in the 33,656 shares in LOG held by Mr. Geiger's wife, Ms. Dominique Maze-Sensier. Mr. Geiger directly holds 253 shares in LOG.
2. LOG is our holding company and therefore an "associated corporation" of our Company within the meaning of Part XV of the SFO.
3. Comprised of 253 shares held by Mr. Reinold Geiger, 11,964,604 shares held by Société d'Investissement Cime S.A. and 33,656 shares held by Ms. Dominique Maze-Sencier, each as beneficial and registered owner. Mr. Geiger is the beneficial owner of the entire issued share capital of Société d'Investissement Cime S.A.; Mr. Geiger is therefore deemed under the SFO to be interested in all the shares in LOG held by Société d'Investissement Cime S.A. Mr. Geiger is also deemed under the SFO to be interested in the shares in LOG held by Mr. Geiger's wife, Ms. Dominique Maze-Sencier.
4. Please see the section below headed "— 2. Substantial Shareholders" for further details on Mr. Geiger's interest in shares of our Company.
5. Mr. André Hoffmann controls Provence Investment Pte. Ltd. Mr. Hoffmann is therefore deemed under the SFO to be interested in all the shares in LOG registered in the name of Provence Investment Pte. Ltd., which immediately after completion of the Global Offering will hold 3,130,676 shares in LOG.
6. Comprised of 325,402 shares held by Mr. Emmanuel Osti and 92,544 shares held by Ms. Cecile de Verdelhan, each as beneficial and registered owner. Mr. Osti is deemed under the SFO to be interested in the shares of LOG held by Mr. Osti's spouse, Ms. Cecile de Verdelhan.
7. The approximate percentage shareholdings in the share capital of LOG stated above are calculated on the basis of the total number of 23,037,362 LOG shares issued to persons other than LOG, but do not take into account 254,060 LOG treasury shares that are held by LOG itself.
8. All interests stated are long positions.

2. Substantial shareholders

So far as our Directors are aware, the following persons will, immediately following completion of the Global Offering, have interests or short positions in our Shares which would fall to be disclosed to us under the provisions of Divisions 2 and 3 of Part XV of the SFO.

Name of shareholder	Shares immediately prior to completion of the Global Offering	Approximate percentage of total issued shares immediately prior to completion of Global Offering	Number of Shares immediately after completion of the Global Offering (assuming no exercise of the Over-allotment Option)	Approximate percentage of total issued shares immediately after completion of the Global Offering (assuming no exercise of the Over-allotment Option)	Number of Shares immediately after completion of the Global Offering (assuming full exercise of the Over-allotment Option)	Approximate percentage of total issued shares immediately after completion of the Global Offering (assuming full exercise of the Over-allotment Option)
Mr. Reinold Geiger ⁽¹⁾	1,274,396,391	100%	1,092,336,391	75%	1,065,027,391	71.8%
Société d'Investissement Cime S.A. ⁽²⁾	1,274,396,391	100%	1,092,336,391	75%	1,065,027,391	71.8%
LOG ⁽³⁾	1,274,396,391	100%	1,092,336,391	75%	1,065,027,391	71.8%

Notes:

- Mr. Reinold Geiger is the beneficial owner of the entire issued share capital of Société d'Investissement Cime S.A., which in turn is the beneficial owner of approximately 51.94% of the entire issued share capital of LOG. Mr. Reinold Geiger is therefore deemed under the SFO to be interested in all the Shares registered in the name of LOG, which immediately before and after completion of the Global Offering will hold 1,274,396,391 and 1,092,336,391 (assuming no exercise of the Over-allotment Option) or 1,065,027,391 (assuming full exercise of the Over-allotment Option) Shares respectively. Ms. Dominique Maze-Sensier, Mr. Geiger's wife, is also deemed under the SFO to be interested in shares in LOG in which Mr. Geiger is interested.
- Société d'Investissement Cime S.A. is the beneficial owner of approximately 51.94% of the entire issued share capital of LOG, which immediately before and after completion of the Global Offering will hold 1,274,396,391 and 1,092,336,391 (assuming no exercise of the Over-allotment Option) or 1,065,027,391 (assuming full exercise of the Over-allotment Option) Shares respectively. Société d'Investissement Cime S.A. is therefore deemed under the SFO to be interested in all the Shares registered in the name of LOG, which immediately before and after completion of the Global Offering will hold 1,274,396,391 and 1,092,336,391 (assuming no exercise of the Over-allotment Option) or 1,065,027,391 (assuming full exercise of the Over-allotment Option) Shares respectively.
- Shares held by LOG are the subject of a pledge in favour of Crédit Agricole Corporate and Investment Bank (formerly Calyon), HSBC France and other lenders to secure a loan granted to LOG principally to finance LOG's obligations under the Leveraged Management Buyout. The share pledge will be released in respect of the Offer Shares upon or before completion of the Global Offering, and none of any remaining security interest over any of LOG's Shares will be held to secure any obligations of our Company or any of our subsidiaries. Please see the section headed "Our History, Culture and Corporate Structure — Corporate Structure — Leveraged Management Buy out" for further details.
- The approximate percentage shareholdings in the share capital of LOG stated above are calculated on the basis of the total number of 23,037,362 LOG shares issued to persons other than LOG, but do not take into account 254,060 LOG treasury shares that are held by LOG itself.
- All interests stated are long positions.

Save as disclosed above and in the section headed “Our History, Culture and Corporate Structure — Corporate Structure”, our Directors are not aware of any person who will, immediately following completion of the Global Offering, have interests or short positions in our Shares which would fall to be disclosed to us under the provisions of Divisions 2 and 3 of Part XV of the SFO, or be directly or indirectly interested in 10% or more of the nominal value of any class of share capital carrying voting rights to vote in all circumstances at general meetings of an other member of our Group.

3. No Share option schemes nor options over Shares

We currently have no concrete plan to establish any option scheme, nor do we plan to issue any options under any scheme previously established, in respect of our Shares after listing. There are currently no option scheme in respect of Shares, nor outstanding options over Shares.

4. Particulars of service contracts

Mr. Thomas Levilion, an executive Director, entered into an employment contract with L’Occitane S.A., our wholly owned subsidiary, dated 29 January 2008 pursuant to which Mr. Levilion is engaged as Deputy CEO in charge of finance, control and administration. This employment contract came into effect on 18 February 2008 and is for an indefinite term. This employment contract is governed by the laws of France.

Other than the foregoing, none of our Directors has or is proposed to have a service contract with any member of our Group (other than contracts expiring or determinable by the employer within one year without the payment of compensation (other than the statutory compensation)).

5. Directors’ remuneration

The aggregate amount of remuneration (including fees, salaries, share-based payments, housing allowances and other allowances and benefits in kind and discretionary bonuses) which were paid to our Directors for the years ended 31 March 2007, 2008 and 2009 were €1,897,000, €2,151,000 and €2,348,000 respectively.

It is estimated that remuneration and benefits in kind equivalent to approximately €3,119,000 in aggregate will be paid and granted to our Directors by us in respect of the financial year ending 31 March 2010 under arrangements in force at the date of this prospectus.

6. Fees or commissions received

Save as disclosed in this prospectus, none of our Directors or any of the persons whose names are listed in the paragraph headed “Consents” in this Appendix VI had received any commissions, discounts, agency fee, brokerages or other special terms in connection with the issue or sale of any capital of any member of our Group from our Group within the two years preceding the date of this prospectus.

D. OTHER INFORMATION

1. Payment of Luxembourg withholding tax on dividends and refund procedures

Dividends paid by our Company to our shareholders are as a rule subject to a 15% withholding tax under Luxembourg laws. However, based on the provisions of the double tax treaty between Luxembourg and Hong Kong dated 2 November 2007, dividends paid by our Company to Hong Kong shareholders may, under certain circumstances, be subject to a reduced rate of or exempt

from such withholding tax. Please see the section headed “F. Summary of Main Luxembourg Tax Aspects Relevant to Shareholders of the Company — 1. Dividend Payments” in Appendix V to this prospectus for further details.

Summarised below are certain relevant information and the procedures which we currently intend to adopt in relation to the payment of dividend withholding tax following our listing on the Hong Kong Stock Exchange. We will inform our shareholders promptly in the future through formal announcements and other means which we deem appropriate if there is any material change to such procedures. Further, detailed procedures will also be announced at the time the Company declares any dividend payment.

In summary, subject to compliance with the procedures outlined below and in the relevant announcement(s) to be made by our Company in respect of specific dividend payments, it is currently envisaged that individual shareholders with shares registered in their own names or held in their own CCASS Investor Participant accounts (in each case either solely or jointly with other shareholders who are eligible) who are eligible to any reduced rate of dividend withholding tax pursuant to the tax treaty between Luxembourg and Hong Kong will receive dividends with tax withheld at a reduced rate. Corporate and other types of individual shareholders (whether Shares are held through CCASS or otherwise) who believe that they are entitled to any treaty exemption or reduced rates on dividend payments made by our Company will need to apply to the Luxembourg tax authority directly on their own behalf to establish their eligibility to the satisfaction of, and obtain a refund from, the Luxembourg tax authority.

In respect of any particular dividend payment, shareholders who satisfy the criteria set out below on the relevant dividend record date will be paid a dividend per share less the rate of dividend withholding tax set out below.

Type of shareholder	Rate of dividend withholding tax by which dividend will be deducted	Action to be taken by shareholder to claim any withholding tax refund pursuant to an exemption from or reduced rate of dividend withholding tax under the tax treaty currently in force
(a) Individual and corporate shareholders who hold through CCASS through accounts maintained with their CCASS Clearing Participants or CCASS Custodian Participants		
Any shareholder:		
(i) who is an individual or a body corporate;	The full rate of withholding tax	A shareholder in this category should apply directly on his own behalf to the Luxembourg tax authority for a refund of any excess tax claimed to be withheld
(ii) whose Shares are held in a CCASS Participant account by his CCASS Clearing Participant or CCASS Custodian Participant on his behalf	Shareholders resident in Hong Kong for tax purposes who are entitled to any treaty reduced rates on dividend payments made by our Company will need to establish their eligibility to the satisfaction of, and obtain a refund from, the Luxembourg tax authority	

Type of shareholder	Rate of dividend withholding tax by which dividend will be deducted	Action to be taken by shareholder to claim any withholding tax refund pursuant to an exemption from or reduced rate of dividend withholding tax under the tax treaty currently in force
(b) Individual shareholders who hold through CCASS and who are Individual CCASS Investor Participants or Joint Individual CCASS Investor Participants		
Any shareholder who:		
<ul style="list-style-type: none"> (i) is an individual; (ii) is an Individual CCASS Investor Participant or Joint Individual CCASS Investor Participant; and (iii) holds his Shares in his or their own CCASS Investor Participant account 	<p>The full rate of withholding tax</p> <p>For shareholders resident in Hong Kong who are entitled to any treaty reduced rates on dividend payments made by our Company, we will deduct dividend withholding tax at a reduced rate of withholding tax in accordance with the provisions of any applicable tax treaty between Luxembourg and Hong Kong provided that the relevant procedures specified by us from time to time are complied with</p>	<p>Instructing HKSCC Nominees to deliver to us within such period of time prior to the dividend payment date as shall be specified by us in our announcement of dividend payment (1) evidence of his shareholding through CCASS within such period of time prior to the dividend payment date as shall be specified by us in our announcement of dividend payment and (2) the following (the Tax Residency Documents):</p> <ul style="list-style-type: none"> (i) a certificate of residence status from the Hong Kong Inland Revenue Department; and (ii) a written undertaking to notify our Company of any change in the shareholder's country of residence for tax purposes as soon as practicable, in any case before the next dividend payment (Notification of Change)
	<p>However, we may at our sole and absolute discretion withhold the full rate of withholding tax, for example where we are aware of information that may indicate that any particular shareholder may not be a resident of Hong Kong for tax purposes or otherwise may not be eligible to any reduced rate of withholding tax</p>	<p>In the case of Joint Individual CCASS Investor Participants, each shareholder is required to deliver the Tax Residency Documents</p>
		<p>Any shareholder (and each joint shareholder, where applicable) falling within this category would only need to deliver to us the above Tax Residency Documents in respect of the first dividend to which he is entitled, unless he (or any one joint shareholder, where applicable) delivers a Notification of Change to us. If any Notification of Change has been delivered to us, and the relevant shareholder (or the joint shareholders, where applicable) subsequently wishes to claim any tax treaty benefit in accordance with the provisions of any applicable tax treaty between Luxembourg and Hong Kong, such shareholder (or each joint shareholder, where applicable) will need to deliver to us updated Tax Residency Documents in respect of the next dividend in respect of which he (or the joint shareholders) wishes to claim any such tax treaty benefit</p>

Type of shareholder	Rate of dividend withholding tax by which dividend will be deducted	Action to be taken by shareholder to claim any withholding tax refund pursuant to an exemption from or reduced rate of dividend withholding tax under the tax treaty currently in force
(c) Corporate shareholders with Shares held through CCASS and who are corporate CCASS Investor Participants		
<p>Any shareholder who:</p> <p>(i) is a body corporate; and</p> <p>(ii) is a Corporate CCASS Investor Participant; and</p> <p>(iii) holds its shares in its own CCASS Investor Participant account</p>	<p>The full rate of withholding tax</p> <p>Corporate shareholders resident in Hong Kong for tax purposes who are entitled to any treaty exemption or reduced rates on dividend payments made by our Company will need to establish their eligibility to the satisfaction of, and obtain a refund from, the Luxembourg tax authority</p>	<p>A shareholder in this category should apply directly on its own behalf to the Luxembourg tax authority for a refund of any excess tax claimed to be withheld</p>
(d) Individual shareholders with shares registered in their own names (whether solely or jointly with other individual(s)), a Hong Kong address and entitled (jointly with other individual(s) in respect of jointly held shares, where applicable) to receive less than €1,000 in dividends per year		
<p>Any shareholder who:</p> <p>(i) is an individual with Shares registered in his own name (whether solely or jointly with other individual(s) who fall within this category);</p> <p>(iv) has a Hong Kong address recorded in our Hong Kong share register; and</p> <p>(iii) had been entitled (jointly with other individual(s) who fall within this category in respect of jointly held shares, where applicable), during the period of 12 months immediately prior to the relevant dividend record date, to receive in aggregate less than €1,000 in dividends (before the deduction of any withholding tax) declared by our Company</p>	<p>The reduced rate of withholding tax in accordance with the provisions of any applicable tax treaty between Luxembourg and Hong Kong</p> <p>However, we may at our sole and absolute discretion withhold the full rate of withholding tax, for example where we are aware of information that may indicate that any particular shareholder may not be a resident of Hong Kong for tax purposes or otherwise may not be eligible to any reduced rate of withholding tax</p>	<p>None</p>

Type of shareholder	Rate of dividend withholding tax by which dividend will be deducted	Action to be taken by shareholder to claim any withholding tax refund pursuant to an exemption from or reduced rate of dividend withholding tax under the tax treaty currently in force
(e) Individual shareholders with shares registered in their own names (whether solely or jointly with other individual(s)) and (I) entitled (jointly with other individual(s) in respect of jointly held shares, where applicable) to receive €1,000 or more in dividends per year, whether or not they have a Hong Kong address; or (II) who do not have a Hong Kong address registered in our Hong Kong share register, irrespective of the amount of dividends they are entitled to receive per year		
Any shareholder who:	The full rate of withholding tax	Deliver to us his Tax Residency Documents
(i) is an individual with Shares registered in his own name (whether solely or jointly with other individual(s)); and	For shareholders resident in Hong Kong for tax purposes who are entitled to any treaty reduced rates on dividend payments made by our Company, we will deduct dividend withholding tax at a reduced rate of withholding tax in accordance with the provisions of any applicable tax treaty between Luxembourg and Hong Kong provided that the relevant procedures specified by us from time to time are complied with	In the case of jointly held shares, each shareholder whose name is recorded in our Hong Kong share register in respect of those shares is required to deliver the Tax Residency Documents
(ii) (I) had been entitled (jointly with other individual(s) who fall within this category in respect of jointly held shares, where applicable), during the period of 12 months immediately prior to the relevant dividend record date, to receive in aggregate €1,000 or more in dividends (before the deduction of any withholding tax) declared by our Company, whether or not they have a Hong Kong address; or (II) does not have a Hong Kong address recorded in our Hong Kong share register, irrespective of the amount of dividends he is entitled (jointly with other individual(s) who fall within this category in respect of jointly held shares, where applicable) to receive per year	However, we may at our sole and absolute discretion withhold the full rate of withholding tax, for example where we are aware of information that may indicate that any particular shareholder may not be a resident of Hong Kong for tax purposes or otherwise may not be eligible to any reduced rate of withholding tax	Any shareholder falling within this category would only need to deliver to us the above Tax Residency Documents in respect of the first dividend to which he is entitled, unless he delivers a Notification of Change to us. If any Notification of Change has been delivered to us, and the relevant shareholder subsequently wishes to claim any tax treaty benefit in accordance with the provisions of any applicable tax treaty between Luxembourg and Hong Kong, such shareholder will need to deliver to us updated Tax Residency Documents in respect of the next dividend in respect of which he wishes to claim any such tax treaty benefit
(f) Individual shareholders with Shares registered in the name of a corporation (other than HKSCC Nominees) holding as nominee on their behalf		
Any shareholder who:	The full rate of withholding tax	A shareholder in this category should apply directly on his own behalf to the Luxembourg tax authority for a refund of any excess tax claimed to be withheld
(i) is an individual;	Shareholders resident in Hong Kong for tax purposes who are entitled to any treaty reduced rates on dividend payments made by our Company will need to establish their eligibility to the satisfaction of, and obtain a refund from, the Luxembourg tax authority	
(ii) holds Shares registered in the name of a nominee corporation holding on his behalf		

Type of shareholder	Rate of dividend withholding tax by which dividend will be deducted	Action to be taken by shareholder to claim any withholding tax refund pursuant to an exemption from or reduced rate of dividend withholding tax under the tax treaty currently in force
(g) Corporate shareholders with Shares registered in its own name		
Any shareholder who: (i) is a body corporate; (ii) holds Shares registered in its own name	The full rate of withholding tax Shareholders resident in Hong Kong for tax purposes who are entitled to any treaty exemption or reduced rates on dividend payments made by our Company will need to establish their eligibility to the satisfaction of, and obtain a refund from, the Luxembourg tax authority	A shareholder in this category should apply directly on its own behalf to the Luxembourg tax authority for a refund of any excess tax claimed to be withheld
(h) Shareholders not falling within any of the foregoing categories		
Any shareholder who does not fall within any of the above categories	The full rate of withholding tax Shareholders in this category who are resident in Hong Kong for tax purposes who are entitled to any treaty exemption or reduced rates on dividend payments made by our Company will need to establish their eligibility to the satisfaction of, and obtain a refund from, the Luxembourg tax authority	A shareholder in this category should apply directly on his or its own behalf to the Luxembourg tax authority for a refund of any excess tax claimed to be withheld

The above procedures are designed so as to reduce the administrative burden in relation to the claim of tax treaty benefit for certain categories of Hong Kong shareholders. They do not prevail over any applicable Luxembourg law or tax treaty between Luxembourg and Hong Kong, and shareholders remain subject to tax in Luxembourg on dividends distributed by the Company in accordance with Luxembourg laws and any applicable tax treaty. Shareholders should promptly inform the Company if they have any reason to believe that the above procedures may potentially, in their specific case, lead to application of a reduced withholding tax rate to which they are not entitled.

Shareholders should seek independent professional advice in relation to the procedures, timing and cost involved in obtaining a certificate of residence status from the Hong Kong Inland Revenue Department.

The Tax Residency Documents required to be delivered to us:

- in the case of paragraph (e) above shall be delivered to Computershare Hong Kong Investor Services Limited, our Hong Kong share registrar at Shops 1712-1716, 17th Floor Hopewell Centre, 183 Queen's Road East, Wanchai, Hong Kong; and

- in the case of paragraph (b) above shall be delivered to HKSCC Nominees in at Customer Service Centre, 2/F Vicwood Plaza, 199 Des Voeux Road Central, Hong Kong,

in each case within such period of time before the relevant dividend payment as shall be specified by the Company in its announcement of dividend payment in order for shareholders to enjoy reductions in dividend withholding tax at source.

2. Estate Duty

Our Directors have been advised that no material liability for estate duty is likely to fall on our Company or any of our subsidiaries.

3. Litigation

As at the Latest Practicable Date, no member of our Group was engaged in any litigation, arbitration or claim of material importance and no litigation, arbitration or claim of material importance is known to our directors to be pending or threatened against any member of our Group.

4. Qualifications of experts

The qualifications of the experts (as defined under the Listing Rules and the Hong Kong Companies Ordinance) who have given their opinions or advice in this prospectus are as follows:

Name	Qualifications
UBS AG, Hong Kong Branch	UBS AG, Hong Kong Branch acting through its business group, UBS Investment Bank, is a registered institution under the SFO for type 1 (dealing in securities), type 4 (advising on securities), type 6 (advising on corporate finance), type 7 (providing automated trading services) and type 9 (asset management) regulated activities as defined under the SFO
CLSA Equity Capital Markets Limited	CLSA Equity Capital Markets Limited is a licensed corporation under the SFO for type 4 (advising on securities) and type 6 (advising on corporate finance) regulated activities as defined under the SFO
The Hongkong and Shanghai Banking Corporation Limited	The Hongkong and Shanghai Banking Corporation Limited is a registered institution under the Securities and Futures Ordinance licensed to conduct type 1 (Dealing in Securities), type 2 (Dealing in Futures Contracts), type 4 (Advising on Securities), type 5 (Advising on Futures Contracts) and type 6 (Advising on Corporate Finance) regulated activities and is also a licensed bank under the Banking Ordinance. (Chapter 155 of the Laws of Hong Kong)
PricewaterhouseCoopers	Certified public accountants

Name	Qualifications
Jones Lang LaSalle Sallmanns Limited	Property valuers
Arendt & Medernach	Luxembourg legal advisers
Zhong Lun Law Firm	PRC legal advisers

5. Consents

Each of the Joint Sponsors, PricewaterhouseCoopers as our reporting accountant, Jones Lang LaSalle Sallmanns Limited as our property valuers, Arendt & Medernach as our legal advisers on Luxembourg law and Zhong Lun Law Firm as our legal advisers on PRC law has given and has not withdrawn its respective written consents to the issue of this prospectus with the inclusion of their reports and/or letters and/or valuation certificates and/or the references to their names included herein in the form and context in which they are respectively included.

None of the experts named above has any shareholding interests in any member of our Group or the right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in any member of our Group.

6. Binding effect

This prospectus shall have the effect, if an application is made in pursuant hereof, of rendering all persons concerned bound by all the provisions (other than the penal provisions) of sections 44A and 44B of the Hong Kong Companies Ordinance so far as applicable.

7. Compliance Adviser

We will appoint Kingsway Capital Limited as our compliance adviser pursuant to Rule 3A.19 of the Listing Rules. Pursuant to Rule 3A.23 of the Listing Rules, the compliance adviser will advise us on the following circumstances:

- before the publication of any regulatory announcement, circular or financial report;
- where a transaction, which might be a notifiable or connected transaction, is contemplated including share issues and share repurchases;
- where we propose to use the proceeds of the Global Offering in a manner different from that detailed in this prospectus or where our business activities, developments or results deviate from any estimate, or other information in this prospectus; and
- where the Hong Kong Stock Exchange makes an inquiry of us regarding unusual movements in the price or trading volume of our Shares.

The term of the appointment shall commence on the Listing Date and end on the date on which we distribute our annual report in respect of our financial results for the first full financial year commencing after the Listing Date and such appointment may be subject to extension by mutual agreement.

8. Miscellaneous

Save as otherwise disclosed in this prospectus:

- none of our Directors nor any of the parties listed in the paragraph headed “Consents” in the section headed “Other Information” of this Appendix is interested in our promotion, or in any assets which have, within the two years immediately preceding the issue of this prospectus, been acquired or disposed of by or leased to us, or are proposed to be acquired or disposed of by or leased to any member of our Group;
- none of our Directors nor any of the parties listed in the paragraph headed “Consents” in the section headed “Other Information” of this Appendix is materially interested in any contract or arrangement subsisting at the date of this prospectus which is significant in relation to our business;
- no share or loan capital of our Company or any of its subsidiaries is under option or is agreed conditionally or unconditionally to be put under option;
- we have not issued nor agreed to issue any founder shares, management shares or deferred shares;
- none of the equity and debt securities of our Company is listed or dealt with on any other stock exchange nor is any listing or permission to deal being proposed or sought;
- within the two years preceding the date of this prospectus, no commission has been paid or payable (except commissions to the underwriters) for subscription, agreeing to subscribe, procuring subscription or agreeing to procure subscription of any shares in our Company; and
- no amount or securities or benefit has been paid or allotted or given within the two years preceding the date of this prospectus to any of our promoters nor are any such securities or amount or benefit intended to be paid or allotted or given.

9. Independence of the Joint Sponsors

Each of the Joint Sponsors is independent from the Company pursuant to Rule 3A.07 of the Listing Rules.

10. Bilingual Prospectus

The English language and Chinese language versions of this prospectus are being published separately in reliance upon the exemption provided by section 4 of the Exemption Notice.

E. SELLING SHAREHOLDER

An aggregate of 182,060,000 Shares (assuming the Over-allotment Option is not exercised) are to be sold by LOG pursuant to the International Placing. Particulars of LOG are as follows:

Name: L'Occitane Groupe SA
Address: 1, rue du Fort
Rheinsheim
L-2419 Luxembourg
Nature of business: investment holding company

None of the Directors have any interest in any of the Shares offered for sale by LOG.