

# Report pursuant to the *Fighting Against Forced Labour and Child Labour in Supply Chains Act*

For the Financial Year Ended December 31, 2024  
Yves Rocher North America Inc.

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## Introduction

This report has been prepared pursuant to subsection 11(2) of the Fighting Against Forced Labour and Child Labour in Supply Chains Act, S.C. 2023, c.9, (hereinafter the "Act") and is submitted on behalf of Yves Rocher North America Inc. ("Yves Rocher Canada" or "we" or "us" or the "entity").

As required by the Act, this report is submitted to the Minister of Public Safety and Emergency Preparedness and summarizes the measures taken, during the financial year ended December 31, 2024, to prevent and reduce the risk that forced labour or child labour is used at any stage of the production of goods in Canada or elsewhere, or goods imported into Canada by Yves Rocher Canada. When used in this report, the terms "forced labour" and "child labour" have the meaning given to them by the Act.

As a Canadian subsidiary, Yves Rocher Canada relies on the due diligence mechanisms of the vigilance plan published annually by its parent company, the French company Laboratoires de Biologie Végétale Yves Rocher SA (hereinafter "LBVYR"). Implemented by LBVYR and its subsidiaries (hereinafter "Groupe Rocher" or "the group") within the framework of French Law No. 2017-399 of March 27, 2017 on the duty of vigilance, the vigilance plan (hereinafter "PdV" or "vigilance plan") presents the measures put in place by Groupe Rocher to prevent serious violations of human rights, fundamental freedoms, health and safety and the environment. These measures cover all the activities of LBVYR, its subsidiaries and its suppliers. As indicated in the introduction to the vigilance plan, in terms of human

rights and fundamental freedoms, this approach focuses in particular on the issues of preventing child labour and forced labour, improving working conditions, fighting against discrimination and harassment of any kind, securing fair remuneration, respecting freedom of association - including trade unions - and collective agreements.

More generally, with regard to social and environmental responsibility, as a Canadian subsidiary, Yves Rocher Canada relies on the Group's policies and processes in this area, as described in Groupe Rocher's Non-Financial Performance Report (hereinafter "NFPR"), published annually by LBVYR on behalf of itself and its subsidiaries, in accordance with French law on non-financial reporting.

Although this report relates to the Canadian entity, it is part of the vigilance measures implemented throughout Groupe Rocher. However, the group recognizes that full traceability of each ingredient or component is not always possible, particularly due to the inherent complexity of global supply chains and to the prioritization of analysis based on materiality results and risk assessments. However, Groupe Rocher has been building on solid foundations, with a structured vigilance system since 2017 and is making constant efforts to strengthen the transparency of its supply chains.

## a. Structure, Activities and Supply Chains

### Structure

A Mission-driven company since 2019, Groupe Rocher is an independent family-owned group with a human dimension, present in 111 countries with committed brands. The group's headquarters are located in La Gacilly, France, the birthplace of the Yves Rocher brand since 1959, creator of Botanical Beauty®.

Yves Rocher Canada, the group's subsidiary for the brand, is incorporated under Canadian law, acts as an autonomous entity for its operations in Canada, and is integrated into Groupe Rocher's overall governance. Its head office is based in Longueuil, Quebec.

The supervision of the subsidiary is carried out in accordance with the group's standards, in particular with regard to respect for human rights, the fight against forced labour and child labour, in accordance with internal policies and Canadian legal requirements.

### Activities

For the Yves Rocher brand, the group's business model is centered on research, eco-design, manufacturing, distribution and marketing of botanical cosmetic products, in compliance with the ethical and environmental standards defined by the group. Agricultural and industrial production is largely carried out in the La Gacilly area, in particular through the organic and agroecology farming of the brand's 14 emblematic plants, and on the group's cosmetics production sites (see NFPR).

Yves Rocher Canada distributes, markets and retails cosmetics, skin care, fragrances and wellness products of the Yves Rocher brand for the North American market, mainly the Canadian market. These activities are carried out through the operation of a network of directly owned shops and an e-commerce and distance selling site.

Yves Rocher Canada's commercial activities also include customer relationship management, marketing, logistics, as well as after-sales service in its market, mobilizing a workforce composed of administrative, commercial, logistics and in-store sales staff, in compliance with Groupe Rocher's social and ethical standards.

## Supply Chains

Yves Rocher Canada's supply chain is part of Groupe Rocher's integrated system for the brand, and according to strict social and environmental compliance criteria, as more broadly described in the group's NFPR:

- First, it is based on the central supply from the group's French production subsidiary of the Yves Rocher beauty products - manufactured or subcontracted by the group - and of the articles and supplies other than beauty products which are associated with their distribution - supplied by the group.
- On the other hand, it relies on the sourcing by Yves Rocher Canada - directly from suppliers mainly in Canada or North America - of goods and services that enable it to carry out its activities, whether it be logistics (e.g. postal shipments and local transport), store management and customer services, marketing and communication for its market, or IT & telecommunications.

## b. Policies and Due Diligence Processes

### Policies

Groupe Rocher has developed and implements a set of policies described below, - more fully detailed in the NFPR and the vigilance plan - which apply to all its subsidiaries, including Yves Rocher Canada, in order to ensure respect for human rights, the prohibition of forced labour and child labour, and the promotion of responsible business practices within its own operations and in its value chain.

This approach is based on recognized international standards, including the United Nations (UN) Universal Declaration of Human Rights, the fundamental conventions of the International Labour Organization (ILO) and the guiding principles of the Organization for Economic Co-operation and Development (OECD).

#### *Code of Business Conduct and 10 Principles of Social Responsibility*

Regularly updated since 2012, the Code of Business Conduct formalizes the fundamental ethical principles applicable to all employees and subsidiaries of the group - comprising Yves Rocher Canada -, including the strict prohibition of forced labor and child labor, the promotion of diversity, equal treatment, health and safety at work, and respect for internationally recognized human rights. This document is available on the group's website.

Since 2020, this code has been linked to the group's 10 Principles of Social Responsibility, which form the basis of its social commitments, including the Yves Rocher brand, by guaranteeing in particular the protection of fundamental rights and freedoms, the prevention of all forms of discrimination, and the promotion of a healthy and respectful work environment. This document is available on the group's website.

#### *Responsible Sourcing and Supplier Management Policy*

Groupe Rocher implements a Responsible Procurement Policy, which imposes strict requirements for the selection, evaluation and monitoring of suppliers, with the aim of preventing and mitigating the risk of forced labour or child labour in the supply chain. This policy is based on an approval process, integrating the analysis of social and environmental risks, the mapping of supply chain risks, as well as the regular verification of suppliers' compliance with the group's standards.

Since 2021, the contractual relations of the group and its subsidiaries with their suppliers have been governed by the Supplier Code of Conduct of Groupe Rocher, which sets out specific obligations in terms of respect for human rights, prohibition of forced labour and child labour, fair remuneration, decent

working conditions, and respect for the environment. This document is available on the group's website. Specific ethical clauses relating to duty of vigilance and ethical practices are also integrated into contracts, in accordance with Groupe Rocher's requirements.

#### *Whistleblowing system and ethics line*

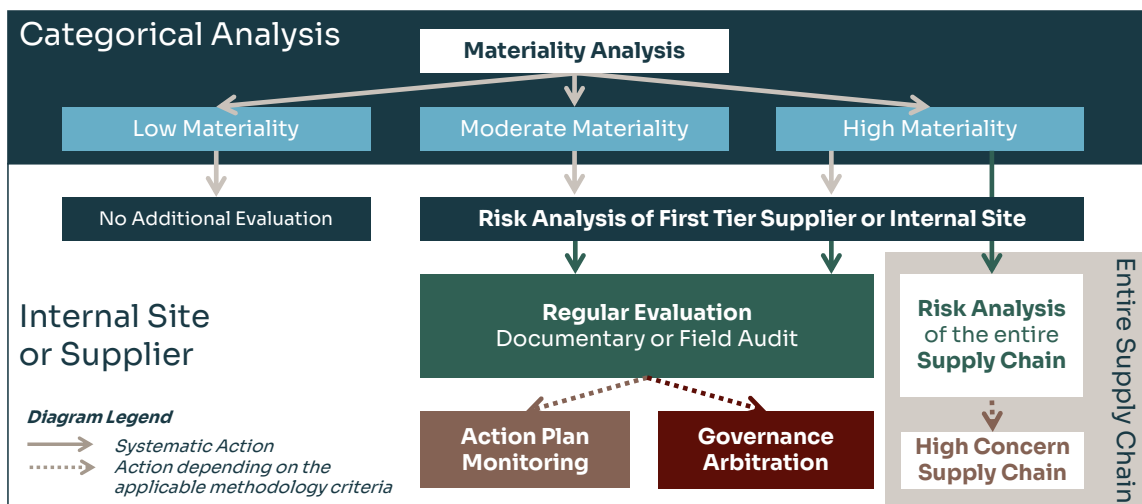
Since 2012, Groupe Rocher provides its employees, suppliers and stakeholders with a dedicated ethics line ([ethics@yrnet.com](mailto:ethics@yrnet.com)), which allows them to report, in a confidential and secure manner, any serious breach or suspicion of violation of internal rules, procedures or applicable legislation, including human rights, forced labour or child labour. This whistleblowing system guarantees the protection of the whistleblower and the confidentiality of the information transmitted, in accordance with the group's commitments to protect whistleblowers. The ethics line and its practical guide can be consulted on the group's website.

### Due Diligence Processes

As part of the prevention and fight against forced labour and child labour, and in compliance with the Policies presented above, Groupe Rocher's vigilance process is based on a structured methodology based on five steps: categorical and risk analysis, regular risk assessments, monitoring of action plans (if applicable), governance arbitrations (if necessary), and the specific management of complete supply chains (if necessary).

Presented in the group's vigilance plan, the steps of the due diligence process currently in place are mapped out in the graph below:

#### Group's Due Diligence Process



Detailed in the group's vigilance plan, the methodology applicable for each stage of the due diligence process is as follows:

- Categorical and risk analysis: the process begins with a categorical analysis of the activities of suppliers and internal sites, making it possible to determine the level of materiality (low, moderate or high) according to five criteria: environmental impacts, social risks, health and safety, technicality of the activity, depth of the supply chain. This analysis is complemented by an assessment of the country risk and the volume of business, resulting in a vigilance coefficient that guides the evaluation strategy.

- Regular assessment (desk or field audit): depending on the level of risk identified, a desk assessment (in particular via the EcoVadis methodology) is carried out for medium risks, while field audits (SMETA type or equivalents listed in the group's Compliance Manual) are carried out for high risks. The assessment standards validated by the group and referenced in this manual include a social component, including the assessment of the risks of forced labour and child labour. These evaluations are renewed in a three-year cycle or more frequently in the event of non-compliance.
- Monitoring of action plans: depending on the non-conformities identified, corrective action plans are drawn up in consultation with the suppliers concerned. Their implementation is regularly monitored, with resource allocation, timelines and reassessment until full resolution.
- Governance arbitrations: a governance committee, composed of members of the executive committee and expert management, supervises the implementation of the vigilance plan, validates the action plans and ensures reporting to the group's decision-making bodies. It also rules on cases of non-compliance submitted to it for arbitration, if any.
- In the case of complete and high concern supply chains: in addition to the above steps, for high materiality supply chains, an in-depth analysis of the stages of the supply chain is carried out, i.e. beyond tier 1. If necessary, the group relies on specialised external partners. At the end of these analyses, the group defines an assessment, audit or certification strategy appropriate to the risks identified for each value chain thus analysed. The group therefore qualifies standards that provide reasonable assurance of coverage and mitigation of the risks identified. In the event that no reference framework is qualified, a specific process for the management of "high concern sectors" is deployed, including the implementation of field actions, if necessary in collaboration with specialized organizations or NGOs.

The group's due diligence process described above is applied by Yves Rocher Canada for the management of its direct panel of suppliers, as well as by the group's French subsidiary that supplies the Canadian entity with Yves Rocher-branded finished cosmetic products – which it manufactures or subcontracts – and the items and supplies associated with them or necessary for their distribution – which it supplies – (see section a. Supply chains).

## c. Risk Assessment and Management of Forced Labour or Child Labour

The results of Yves Rocher Canada's implementation of the due diligence process (see section b.) for the management of its direct supplier panel are as follows:

### *Categorical and risk analysis*

At the end of Yves Rocher Canada's risk analysis for the 2024 financial year, only 3 suppliers were assessed with a medium vigilance coefficient: the 2 French entities of the group, one for services and the other for the production of Yves Rocher brand products – in the case of cosmetic products based on raw materials of plant origin and the overall amount of supply to the entity –, and the leading Canadian provider of local transportation for Yves Rocher Canada. Other providers in the entity's panel fall under categories of low materiality or low due diligence coefficient.

### *Regular evaluation (desk or field audit)*

In 2024, the 3 EcoVadis type evaluations of the 3 suppliers mentioned above are carried out. They show Grade A Compliance Scores, with EcoVadis ratings ranging from 75 to 80/100, placing the practices of these suppliers in the category of so-called "advanced" CSR practices according to EcoVadis standards.

### *Follow-up of action plans*

In 2024, as a result of Yves Rocher Canada's supplier assessments presented above, none of the entity's suppliers required the implementation of action plans on forced labour or child labour.

## **Risk Summary**

For 2024, Yves Rocher Canada's suppliers risk mapping on the one hand, resulting from the categorical analyses and risk analyses of the entity's panel, and the results of the risk assessments of the suppliers concerned on the other hand, do not highlight any particular forced labor risks at Tier 1 for Yves Rocher Canada.

Thus, in view of Yves Rocher Canada's activities and its value chain, if risks of forced labor are to be identified beyond Tier 1, they are the responsibility of the group's French subsidiary that supplies it for the Yves Rocher brand, and which itself deploys the vigilance plan as part of the management of its own panel of suppliers. This represents the implementation of risk identification and assessment beyond Tier 2 for Yves Rocher Canada. These analyses carried out by the group are presented annually in the group's vigilance plan and the NFPR.

Thus, although it does not carry out these monitoring itself, Yves Rocher Canada imports the brand's products from suppliers evaluated according to these approaches: the entity benefits from Yves Rocher brand products from chains identified and supervised by Groupe Rocher's vigilance scheme.

## **d. Remediation Measures**

With regard to forced labour and child labour, no problematic situations were reported or observed by Yves Rocher Canada in 2024 in its direct supply chain.

Since the entry into force in 2017 of the French law on the duty of vigilance, Groupe Rocher is fully committed to taking all necessary measures to continue to identify risks, prevent them and address the negative impacts related to forced labour and child labour in its supply chains, and to participate in remediation where necessary.

Since 2017 and in a continuous improvement process, the French subsidiary of the group that supplies Yves Rocher Canada for the Yves Rocher brand, has been deploying the vigilance plan itself as part of the management of its own panel of suppliers. This corresponds to the implementation, if necessary, of remediation measures beyond Tier 2 for Yves Rocher Canada. These measures are presented annually in the group's vigilance plan and NFPR.

For example, in the context of the management of suppliers with high materiality and sensitive sectors, as presented in the vigilance plan:

- the group relies on the NGO Earthworm Foundation for its risk analyses on certain plant-based sectors,
- in 2024, the group joined the TRASCE sector consortium, which aims to accelerate the sustainable transformation of the sectors it monitors. This project makes it possible to capitalize on the collective leverage of the players in the cosmetics sector to trace the supply chains of raw materials considered sensitive, analyze the associated risks and deploy actions to mitigate them.
- the group has been a member of the Responsible Mica Initiative since its creation in 2017, in order to get involved in improving the conditions for mica extraction in India. Through this partnership, the group contributes in particular to the definition and implementation of a decent wage.



- the group also acts on the palm sector, through a partnership with the Earthworm Foundation, with which it supports local programs for producers working in areas particularly exposed to the risk of deforestation,
- on the jasmine and rose sectors, the group works in partnership with the NGO Fair Labor Association to support the improvement of social practices,
- on its cardboard and paper packaging, Groupe Rocher requires it to be FSC (Forest Stewardship Council) certified in order to ensure sustainable forest management and meet its commitments in terms of environmental responsibility. This certification ensures that materials come from responsibly managed sources, respecting biodiversity, workers' rights and local communities.

The group actively participates in sectoral and collective initiatives aimed at strengthening the prevention of the risks of forced labour and child labour in the cosmetics industry, as presented in the NFPR and the vigilance plan.

## e. Measures Taken to Address Loss of Income

To date, there are no identified or reported cases of loss of income for vulnerable families, which would result from measures taken to eliminate forced labor or child labor in the activities or supply chain of the Yves Rocher Canada entity.

## f. Training

Yves Rocher Canada ensures the dissemination and understanding of its ethical policies among its employees and suppliers, in particular through employee training on the Code of Business Conduct and the 10 Principles of Social Responsibility, and through the requirements of the Supplier Code of Conduct.

In terms of duty of vigilance, specific e-Learning training modules are deployed by the group for purchasing teams and employees involved in supply chain management, in order to strengthen vigilance and the ability to detect risks related in particular to forced labour and child labour.

An advanced training module for supplier duty of vigilance referents within Groupe Rocher's subsidiaries is in place, in order to enable them to acquire the skills and tools necessary for their role as local relays. This module allows them to read and analyze a supplier evaluation report, to implement the necessary action plans and more generally to embody the group's positions in terms of duty of vigilance.

In 2025, it is planned to renew the "Compliance" awareness program for the Yves Rocher Canada management team. This four-module e-Learning course covers the Group's Code of Business Conduct, Due Diligence Duty, Whistleblowing Ethics Line and Anti-Corruption Code of Conduct.

## g. Assessing Effectiveness

Generally speaking, as implemented by the group in its subsidiaries, Yves Rocher Canada is committed to a process of continuous improvement of its policies and procedures, by regularly monitoring their effectiveness, adapting its practices to regulatory changes and implementation feedback.

More generally, the vigilance scheme of the group and its subsidiaries is based on solid foundations and has been constantly improving since its creation in 2017, as demonstrated in the group's successive vigilance plans. Its effectiveness is based in particular on:

- a permanent governance body, meeting regularly, with key management indicators and making the required decisions if necessary. As such, no arbitration concerning the suppliers of the Yves Rocher Canada entity was necessary in 2024.
- a new internal control procedure for Groupe Rocher, initiated in 2023. Dedicated to the duty of vigilance and articulated with the group's other procedures, including the purchasing procedure, it is currently being deployed, after a self-assessment campaign has been carried out for its appropriation by the subsidiaries.

Finally, Groupe Rocher relies on its Audit and Internal Control Department to regularly conduct internal control audits to verify, as far as possible, compliance with internal control procedures by all its subsidiaries, including the supplier purchasing procedure and – as of 2025 – the duty of vigilance procedure. These audits help to ensure compliance of practices in place and reinforce rigor in the application of established processes. The conclusions of the audits are presented to the Group's Audit and Risk Committee, thus ensuring adequate supervision and consideration of the recommendations.

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## Approval and Attestation

In accordance with the requirements of the *Fighting Against Forced Labour and Child Labour in Supply Chains Act*, and in particular Article 11 thereof, I, in my capacity as General Director and Chair and Secretary of the Board of Directors, certify that I have reviewed the information contained in the report on behalf of the governing body of the above-mentioned entity. Based on my knowledge and after exercising due diligence, I certify that the information contained in the report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year indicated in this report.

Julie Huynh,  
Chief Executive Officer, President and Secretary of the Board of Directors  
Yves Rocher North America Inc.  
May 28, 2025

"I have the power to engage Yves Rocher North America Inc."



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## Appendix

Groupe Rocher: Code of Business Conduct

<https://groupe-rocher.com/en/ethics>

[https://groupe-rocher.com/sites/default/files/fichiers/CDC%20Nov%202022%20ENG\\_2.pdf](https://groupe-rocher.com/sites/default/files/fichiers/CDC%20Nov%202022%20ENG_2.pdf)

Groupe Rocher: Supplier Code of Conduct

<https://groupe-rocher.com/en/suppliers/news-and-guides>

[https://groupe-rocher.com/sites/default/files/fichiers/2021\\_EN\\_Supplier\\_Code\\_of\\_Conduct\\_V2\\_0.pdf](https://groupe-rocher.com/sites/default/files/fichiers/2021_EN_Supplier_Code_of_Conduct_V2_0.pdf)

Groupe Rocher: Alert and Grievance Collection Scheme

[https://groupe-](https://groupe-rocher.com/en/ethics)

[rocher.com/sites/default/files/fichiers/Dispositif%20signalement%20Nov%202022%20ENG\\_1.pdf](https://groupe-rocher.com/sites/default/files/fichiers/Dispositif%20signalement%20Nov%202022%20ENG_1.pdf)

Groupe Rocher: The 10 Principles of Social Responsibility

<https://groupe-rocher.com/en/values>

[https://groupe-rocher.com/sites/default/files/2022-11/10PrincipesDeResponsabilit%C3%A9\\_RH\\_FR\\_2021%20%281%29.pdf](https://groupe-rocher.com/sites/default/files/2022-11/10PrincipesDeResponsabilit%C3%A9_RH_FR_2021%20%281%29.pdf)

Groupe Rocher: Non-Financial Performance Report

<https://groupe-rocher.com/en/csr-strategy>

<https://groupe-rocher.com/en/documentary-area>

Groupe Rocher: Vigilance Plan

<https://groupe-rocher.com/en/news/duty-vigilance>

<https://groupe-rocher.com/en/documentary-area>