

# Basis of Preparation

Non-Financial Report  
2025

**RICHMONT**

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# 1. About this Document

This Basis of Preparation document (also referenced as 'this document') outlines principles and methodologies that guide the Environmental, Social and Governance (ESG) data collection, analysis and reporting at Richemont to set the Basis of Preparation of the Richemont Non-Financial Report 2025 (also referenced as 'the Report'). The Report presents the performance of Compagnie Financière Richemont SA, its Maisons and businesses, subsidiaries and regional offices accounted for by the financial control method, which, unless the context suggests otherwise, are referred to as 'we', 'us', 'our', 'Group' and 'Richemont'. In particular, this document highlights reporting principles and boundaries, indicators, and methodological

changes implemented during the Financial Year 2025 (FY25), including restatement of the historical data. To systematically reshape Richemont's environmental data reporting framework, Group Sustainability established a Taskforce comprising representatives from Group functions, Maisons and regions. This included aligning the environmental reporting period with the Group's financial period. The reshaping exercise provided more precise guidance on data ownership and reporting requirements, and implemented a standardised framework across all entities, with the aim of achieving increased data quality. This document includes the GRI Correlation Table, the GRI Content Index and the SASB Content Index.

## 2. Reporting Principles and Standards

In FY25, the Group has made further progress in consolidating non-financial reporting practices.

The Richemont Non-Financial Report is published annually and prepared in accordance with the Global Reporting Initiative (GRI) Standards (2021). The Non-Financial Report 2025, prepared in accordance with the Global Reporting Initiative GRI Standards (2021), provides Richemont's disclosures on non-financial matters pursuant to Articles 964a-c of the Swiss Code of Obligations, including the Swiss Ordinance on Climate Disclosures, which are summarised in the Appendix of the Report.

Where GRI Standards do not provide a calculation methodology for reported indicators, or where their methodology does not apply to Richemont's specificity, the applied methodology is detailed in section 4 of this document.

For Greenhouse Gas (GHG) emission-related indicators, Richemont follows the Greenhouse Gas Protocol (GHG Protocol) Corporate Standard (financial control approach, defined as a shareholding of at least 50%). The base year for Science Based Targets (SBTs) is calendar year 2019 as Richemont has been measuring its carbon footprint across its value chain since 2020. Methodological adaptations from the GHG Protocol are detailed in section 4 of this document. Emission factors' sources can be found in section 5 of this document.

Richemont continues to report against the Sustainability Accounting Standards Board (SASB) Apparel, Accessories & Footwear industry guidelines. The SASB Content Index is available in section 8 of this document, to facilitate the identification of each disclosure.

Where financial figures are reported (financial year ended 31 March 2025), these are compiled pursuant to the International Financial Reporting Standards (IFRS). For intensity ratios based on GRI Standard requirements, we consider the total sales (total consolidated sales figure plus sales figure from discontinued operations) aligned with the Richemont's Annual Report and Accounts 2025.

Richemont has implemented a Non-Financial Reporting Framework to support the 2025 non-financial reporting process, based on the following principles:

- **Materiality assessment and stakeholder inclusiveness:** the current materiality assessment (MA) follows a rigorous methodology. The Group is moving towards a double materiality assessment, and applies the double materiality principle, as well, as it is in compliance with the Global Reporting Initiative (GRI) Standards. In the course of the FY25 Materiality Assessment, there has been an evolution of the material topics, whereby some from the Group's previous assessments have been determined as no longer material or have been integrated with other topics. As a result of a more granular assessment at the impacts, risks and opportunities (IRO) level, the description of several topics has evolved to be more specific, enhancing clarity and relevance. Topics such as transparency and traceability, product innovation and quality, animal welfare and stakeholder engagement are no longer identified as standalone material topics; instead, they are recognised as foundational elements embedded within the overall management approach, reflecting their essential role in how the Group integrates and drives sustainable business practices. Accessibility is a newly introduced topic, encompassing equal opportunity and accessibility for all, evolving from the previous Diversity, Equity & Inclusion topic. The customer expectation and satisfaction topic has evolved to responsible marketing claims, reflecting the related material risk. Human rights concerns, the potential financing of armed conflicts, and environmental risks linked to mineral sourcing are now assessed and addressed within specific IROs (Human rights & labour standards across the value chain; Biodiversity & ecosystem), supporting a more focused approach in the materiality assessment. No material impacts, risks and opportunities have been identified in the area of sustainable finance. Additional details about the materiality assessment conducted in FY25 are provided in the dedicated section in the Non-Financial Report 2025;
- **Accuracy:** the Report has been prepared based on actual data collected through direct measurement and surveys, limiting the use of estimates as much as possible; estimates alongside measurements and basis of calculations, if any, are indicated in this document under each relevant indicator and are based on the most updated data. Internal reviews and quality controls of reported data are performed to ensure that the margin of error for data measurements does not inappropriately influence the conclusions or assessments of information users. Richemont is continuously working to improve data accuracy by advancing its internal procedures and controls as part of a wider digitalisation programme that will be gradually implemented;

- **Balance:** the Report describes performance in the areas of environment, social and governance, reporting on positive results and trends, as well as on the areas requiring further improvement;
- **Clarity:** data is reported, for example, using tables and, where possible, information and processes are represented through maps and graphics, so as to present information in a way that is accessible and understandable. A glossary is also included in the Report to clarify terms;
- **Comparability:** data referring to previous reporting periods is included in the Report to enable analysis of changes of Richemont's impacts over time, except for data reported for the first time in the Non-Financial Report 2025. Due to a change in waste data collection methodology and the limitation of restating previous years' figures, waste generation and disposal data for FY25 is not directly comparable with prior periods. Consequently, data from previous reporting periods has been excluded;
- **Completeness:** topics covered in the Report are based on the most updated materiality assessment conducted in FY25, allowing stakeholders to get an overview of Richemont's material ESG topics;
- **Sustainability context:** the materiality assessment allowed to identify the material ESG topics, adopting a broader sustainability perspective that considers the point of view of a variety of internal and external stakeholders and capturing the evolving context around ESG topics at industry level and beyond;
- **Timeliness:** the Non-Financial Report is published annually in the same period as the Annual Report and Accounts;
- **Verifiability:** internal controls on reported data are in place as part of the annual data collection for the Non-Financial Reporting and/or other internal processes.

# 3. Reporting Scope

## 3.1 Reporting Boundary

Richemont is the owner of a portfolio of 29 Maisons and businesses, recognised for their excellence in jewellery, watches, fashion, and accessories. Richemont has support functions around the world, which bring to our Maisons the expertise, competences, and tools they need to grow their brand equity and focus on their strengths in design creation, sales, and marketing. Richemont regional and central functions provide a business operations system to the Maisons to develop their activities.

The Non-Financial Report 2025 covers the entire Compagnie Financière Richemont SA, which consists of all its Maisons and businesses, subsidiaries and regional offices accounted for by the financial control method. Unless the context suggests otherwise, the terms 'we', 'us', 'our', 'Group', 'Company' and 'Richemont' refer to Compagnie Financière Richemont SA.

Regarding ESG data pertaining to the Maisons and businesses acquired during the reporting period, the Non-Financial Report 2025 does not include data from Vhernier Maison acquired during the reporting period.

Data from Gianvito Rossi Maison and Manufacture Miles, acquired in FY24, have been now incorporated into the Environment chapter. The Social chapter does not include data related to YOOX Net-a-Porter (YNAP). In addition, the Maison Gianvito Rossi and the Manufacture Miles acquired in FY24, and Maison Vhernier acquired during the reporting period are not included.

The FY25 HR Learning data does not include Maison Peter Millar Inc. (US); the FY25 HSE data excludes information pertaining to G/Fore, and the Manufactures DPS, and Atelier Joaillerie Parisienne which were acquired during the reporting period, in addition to the above-mentioned exclusion.

The Non-Financial Report 2025 focuses on activities undertaken during the financial year 2025 (1 April 2024 – 31 March 2025). Financial data used to calculate environmental intensity ratios are also based on financial year 2025 (1 April 2024 – 31 March 2025).

Compagnie Financière Richemont SA is registered at 50, Chemin de la Chênaie, 1293 Bellevue, Geneva, Switzerland.

## 3.2 Change of reporting period for environmental reporting

Starting from financial year 2025 (FY25), Richemont provides an environmental reporting based on financial year (1 April to 31 March). However, previous years' reporting was based on a calendar year reporting period (1 January to 31 of December).

Richemont continues to report historical environmental data on a calendar year basis for the period 2019-2023 and starts reporting on a financial year basis from FY25. This change was implemented to align reporting periods between Financial and Non-financial reporting. Richemont has assessed the impact of this transition from Calendar Year (CY) to Financial Year (FY) for environmental data. It was concluded that no significant differences exist which could have compromised the comparability principle and impair users from assessing Richemont's performance.

Richemont conducted an analysis to verify that the change of the reporting period had no impact on the comparability principle described in GRI 1. The impact analysis focuses on the three-month period not captured by CY23 and FY25 reporting exercises, the period covering January to March 2024 (Q1 CY24 or Q4 FY24). The objective of the study was to verify qualitatively and quantitatively that no exceptional events happened during this three-month period that would concentrate the environmental impacts in this period, thus lowering the impact for the following reported twelve months.

The conclusion of the study was that financial year representation can be compared to a Calendar Year representation without misleading or influencing information users' decision-making.

In the FY25 Non-Financial Report, historical data from previous years are labelled with 'CY' to highlight the Calendar Year basis, whereas the data for the current reporting year are labelled with 'FY' for Financial Year: CY19, CY20, CY21, CY22, CY23, FY25.

## 3.3 Restatements

### 3.3.1 Materiality considerations

Richemont has set a materiality threshold of 5% of an environmental category at Group consolidated level (Group impact) that will trigger recalculations of historical environmental data induced by any of the situations detailed in this section.

This materiality threshold did not apply to figures reported in Social, Supply Chain and Governance chapters.

### 3.3.2 Changes in methodology or improved data accuracy

Historical data can differ from previous reports due to the availability of more accurate data, improvements in data accuracy and completeness or changes in calculation methodology. Restatements of historical data, including base year adjustments, is recommended to obtain meaningful comparisons and evaluate target performance. Where these changes induce variations greater than 5% of a Group impact, information is restated for previous years up to 2019 base year depending on data availability.

In the Social chapter, a change in methodology has resulted in a restatement of the prior year's figures for high-consequence work-related injuries. This ensures improved alignment with the International Labour Organization's definitions and a more accurate representation of health and safety data.

### 3.3.3 Treatment of acquisitions and divestments

Entities active more than six months during the financial year are incorporated into the Non-Financial Report. If acquisitions or divestments affect more than 5% of our Group impact, it triggers base year recalculation.

### 3.3.4 Restatement disclosed in the Non-Financial Report 2025

For environmental data, the below restatements were implemented in the Non-Financial Report 2025 for the following reasons:

- **Change in methodologies:** GHG Scope 3.1, Scope 3.2
- **Data completeness:** GHG Scope 3.1, Scope 3.2
- **More specific emissions factors:** GHG Scope 3.1, Scope 3.2

For Social data, the number of high-consequence work-related injuries for 2024 has been restated due to a reclassification from ill health to injury. As a result, the Report encompasses high-consequence incidents relating to both work-related injuries and ill health.

Restatements are identified as such in the respective sections of the Non-Financial Report.

## 3.4 Transition Plan limitations and assumptions

The scope of the Transition Plan is geographically limited to Switzerland and targets only GHG emissions related to energy consumption in owned buildings, in manufactures' industrial processes and in owned vehicles. It covers Scope 1 and Scope 2 location-based GHG emissions and does not include Scope 3 GHG emissions.

Financial planning is key to achieving the climate-related targets, in particular for buildings renovation projects, and the process is under development by Richemont.

## 3.5 External Assurance

External assurance of ESG indicators is an important part of our approach. PricewaterhouseCoopers SA was appointed to provide independent limited assurance over selected indicators using the International Standard on Assurance Engagements (ISAE) 3000 (Revised) 'Assurance engagements other than audits or reviews of historical financial information' and the International Standard on Assurance Engagements 3410, Assurance Engagements on Greenhouse Gas Statements (ISAE 3410), issued by the International Auditing and Assurance Standards Board.

# 4. Indicators

As previously explained, our methodologies follow the principles of the GRI Standards, and the GHG Protocol. Wherever these standards do not provide a methodology for a sustainability performance indicator, or their methodology does not apply to Richemont specificity, the applied methodology is detailed below for the relevant indicator.

## 4.1 Unavailable Data

In cases where the actual input data is unavailable, efforts are made to provide estimates. Estimates have not been used for the data reported in the Social, Supply Chain and Governance chapters, and where data is not available, this is indicated. Assumptions are documented and explained within this document. Data will be excluded from the reporting in the following cases:

- When information is not available at the global level or is deemed not accurate enough, internal follow-ups are carried out to ensure these cases remain limited;
- When the sustainability performance indicator is considered not material given activities performed in our operations or in our supply chain;
- When no reliable methodology is available.

For environmental data, actual activity data were used wherever possible. All activity data represented by financial data are actual data. For activity data represented by a physical quantity, it was necessary in some cases to use estimated forecast data to report on the full financial year 2025. In that case, data were forecasted for the last quarter of the financial year (between one and three months of forecasted data) for those categories for which the actual data are not available at the cut-off date. Cut-off dates and specific forecasting calculation methodologies were applied and documented for each relevant environmental aspect.

## 4.2 Environment

### Energy

Indicator	Standard	Methodology
<b>Total energy consumption</b>	GRI 302-1	Richemont reports both renewable and non-renewable energy consumption for its building operations and company vehicles.
<b>Energy intensity</b>	GRI 302-3	Energy intensity ratio is calculated including the total energy consumption within the organisation.  The denominator chosen to calculate the ratio is the total consolidated sales figure plus sales figure from discontinued operations, aligned with the Annual Report and Accounts 2025.
<b>Energy requirement of products</b>	GRI 302-5	Richemont's products do not require any energy. The few exceptions that exist are not material.

### Water

Indicator	Standard	Methodology
<b>Water withdrawal</b>	GRI 303-3	Water withdrawal by source (surface water, groundwater, seawater, produced water, and municipal water) is reported for all Richemont buildings.  For company-owned buildings and leased manufactures, actual water withdrawal data is available.  For leased buildings (excluding manufactures) for which the lessor cannot provide actual data, consumptions are estimated based on the building type and FTE.  The basis for estimations comes from the US Energy Information Administration (EIA) website. It considers the following types of buildings: offices; boutiques; warehouses; customer service.  The information related to the water withdrawal in water stressed area is only available for owned buildings.  The geographical mapping of Richemont's production sites clearly shows that most of the water withdrawn comes from freshwater.

## 4.2 Environmental continued

### Waste

Indicator	Standard	Methodology
<b>Waste generated</b>	306-3	<p>Richemont reports the waste generated in its own operations.</p> <p>For company-owned buildings and leased manufactures, waste data is sourced from direct measurement or provided by external waste collectors.</p> <p>For leased buildings (excluding manufactures) for which the lessor cannot provide actual data, waste generated are estimated based on the building surface.</p> <p>The basis for estimations comes from an actual waste collected during FY25 in selected French boutiques.</p> <p>For leased buildings (excluding manufactures) for which the lessor cannot provide actual data, waste diverted from disposal are estimated based on the building surface.</p> <p>The basis for estimations comes from actual waste collected during FY25 in selected French boutiques.</p>
<b>Waste diverted from disposal</b>	306-4	<p>For leased buildings (excluding manufactures) for which the lessor cannot provide actual data, waste diverted from disposal are estimated based on the building surface.</p> <p>The basis for estimations comes from actual waste collected during FY25 in selected French boutiques.</p>
<b>Waste directed to disposal</b>	306-5	<p>For leased buildings (excluding manufactures) for which the lessor cannot provide actual data, waste directed to disposal are estimated based on the building surface.</p> <p>The basis for estimations comes from an actual waste collected during FY25 in selected French boutiques.</p>

### Air Pollutants

Indicator	Standard	Methodology
<b>NO<sub>x</sub>, SO<sub>x</sub> and other significant air emissions</b>	GRI 305-7	<p>The air pollutants reported cover the following activities: manufacturing processes of Richemont's main owned industrial sites.</p> <p>Air pollutant data for FY25 is based on third-party reports available at the manufacturing sites. Previously, the data was calculated based on the mobile and stationary fuels consumption. Due to this methodological update, FY25 NO<sub>x</sub> accounts for 292 kilogrammes (kg).</p>

## 4.2 Environmental continued

### GHG Emissions

Indicator	Standard	Methodology
<b>Scope 1 – Stationary combustion</b>	GHG Protocol GRI 305-1	<p>The activity data considers the type of fuel, and the quantity consumed during the reporting period. Fuels used to run back-up generators are included.</p> <p>For company-owned buildings and leased manufactures, actual fuel consumption data is available.</p> <p>For leased buildings (excluding manufactures) for which the lessor cannot provide actual data, consumptions are estimated based on the building type and surface.</p> <p>The basis for estimations comes from the US Energy Information Administration (EIA) website. It considers the following types of buildings: offices; boutiques; warehouses; customer service.</p> <p>From FY25 onward, the following stationary fuels are included: Diesel, biomass other than biogas, and propane.</p>
<b>Scope 1 – fugitive emissions</b>	GHG Protocol GRI 305-1	<p>Refrigerants leaks are based on the amount in kilogrammes (kg) of refrigerant invoiced as part of maintenance operations.</p> <p>This data is included for buildings owned by Richemont. Data for leased buildings are not included due to unavailability.</p> <p>When actual data is unavailable in the maintenance report, an average leakage rate is being applied. This average rate is provided by the IPCC.</p>
<b>Scope 1 – Mobile combustion</b>	GHG Protocol GRI 305-1	<p>The activity data considers the type of fuel and the quantity consumed during the reporting period.</p> <p>For company cars, when actual fuel consumption is not available it is estimated based on the distance travelled.</p> <p>When the type of fuel is unknown, it is assumed to be petrol.</p>
<b>Scope 2 – electricity and purchased heating, cooling or steam</b>	GHG Protocol GRI 305-2	<p>The activity data considers the kilowatt-hours (kWh) of electricity and heat, cooling or steam purchased during the reporting period.</p> <p>For company-owned buildings and leased manufactures, actual activity data is available.</p> <p>For leased buildings (excluding manufactures) for which the lessor cannot provide actual data, consumptions are estimated based on the building type and surface.</p> <p>The basis for estimations comes from the US Energy Information Administration (EIA) website. It considers the following types of buildings: offices; boutiques; warehouses; customer service.</p> <p>Richemont calculates both Market-based and Location-based emissions. Market-based emissions consider the purchase of Energy Attributes Certificates (EACs) aligned with the GHG Protocol quality criteria.</p>

## 4.2 Environmental continued

Indicator	Standard	Methodology
<b>Scope 3.1 – purchased goods and services</b>	GHG Protocol GRI 305-3	<p>Emissions for purchased goods and services are modelled based on the average-data and spend-based method according to the GHG Protocol.</p> <p>For purchased services and goods which are not included in our products (excl. Packaging, Logistics consumables, and IT equipment), the spend-based method is used.</p> <p>The spend used to calculate GHG emissions comes from the Group Financial system. Spend are categorised based on the General Ledger accounts. Spend already included in other GHG Protocol categories are excluded to avoid double counting GHG emissions.</p> <p>Specifically, for purchased raw materials, most of the activity data considers the type, the weight or volume, and country of sourcing information. The purchased goods category is mostly based on actual data, however, some assumptions are taken when the data is not readily available, such as the unit conversion of animal leather skin.</p> <p>Most emission factors are derived from public data sources, such as the Department for Environment, Food &amp; Rural Affairs (DEFRA), the French Environment and Energy Management Agency (ADEME), the International Energy Agency (IEA), the World Apparel and Footwear Life Cycle Assessment Database (WALDB) or EcoInvent. However, specific materials are subject to Richemont-internal Life Cycle Assessments (LCA) which calculates specific Richemont emission factors for the goods or material purchased. LCAs are peer-reviewed and checked by external expert parties before being used in external publications. This year, Richemont developed new in-house emission factors for recycled gold, white, red and yellow gold alloys, mother-of-pearl and alligator leather skin.</p> <p>From FY25 the following purchased materials are included:</p> <ul style="list-style-type: none"> <li>– Synthetic stones used in watchmaking movements;</li> <li>– Watchmaking components made out of white, red and yellow gold alloys;</li> <li>– Metals: Tungsten and Bronze.</li> </ul> <p>In terms of omissions:</p> <ul style="list-style-type: none"> <li>– Many of the tiny parts that make watchmaking movements are currently omitted. Their weight is small and they are made with low emission factors material such as steel or brass;</li> <li>– Emissions related to purchased finished products for YNAP only include in-season products; off-season finished products are excluded.</li> </ul>
<b>Scope 3.2 – capital goods</b>	GHG Protocol GRI 305-3	<p>The emissions for capital goods are modelled based on the spend-based data method for all goods except for the below listed ones which emissions are calculated following the activity-based method:</p> <ul style="list-style-type: none"> <li>– Units purchased as IT equipment (including laptops, desktops, phones, printers);</li> <li>– Units purchased for vehicle (using an average mass except for airplanes and boats using the actual mass).</li> </ul>
<b>Scope 3.3 – fuel- and energy-related activities</b>	GHG Protocol GRI 305-3	<p>Average-data method is used to calculate fuel and energy total upstream emissions associated with its extraction, refining, and transportation.</p> <p>This category includes fuel and energy emissions for activities not included in Scope 1 and 2, as indicated by the GHG Protocol.</p>
<b>Scope 3.4 – upstream transportation and distribution</b>	GHG Protocol GRI 305-3	<p>Richemont's scope of reporting is from the Tier 1 Supplier to the points of sale (retail or wholesale) or to the customer's home (e-commerce) including reverse flows.</p> <p>All transportation and distribution operations which are organised and paid by Richemont are included. This implies that upstream transportation from suppliers to Richemont facilities that are paid by suppliers are not considered.</p> <p>Richemont uses a mix of Logistics Service Providers specific GHG data (tCO<sub>2</sub>e) and 'distance-based method' data (tonne-kilometres and Km).</p> <p>Richemont considers Well-To-Wheel (WTW) emission factors without radiative forcing.</p> <p>For entities which are performing the reporting exercise for the first time and for which t.km, km, or tCO<sub>2</sub>e are not available, the spend-based method is applied.</p>

## 4.2 Environmental continued

Indicator	Standard	Methodology
<b>Scope 3.5 – waste generated in our operations</b>	GHG Protocol GRI 305-3	<p>The activity data considers the amount of waste by category, type and by disposal method, generated during the reporting period.</p> <p>Richemont uses a 'waste-type-specific method' to calculate waste emissions, as specified in the GHG Protocol.</p> <p>For leased buildings (excluding manufactures) for which the lessor cannot provide actual data, waste directed to disposal are estimated based on the building surface.</p> <p>The basis for estimations comes from an actual waste collected during FY25 in selected French boutiques.</p>
<b>Scope 3.6 – business travel</b>	GHG Protocol GRI 305-3	<p>Emissions are calculated based on the average-data method.</p> <p>The activity data considers the distance travelled by Group employees and by transportation mode. The GHG emissions related to hotel nights are excluded.</p> <p>GHG emissions related to sea (Ferry) travel are excluded as not material.</p> <p>Richemont considers Well-To-Wheel (WTW) emission factors without radiative forcing.</p>
<b>Scope 3.7 – employee commuting</b>	GHG Protocol GRI 305-3	<p>The emissions are modelled using the average-data method.</p> <p>The GHG emissions are estimated using 2022 employee commuting emissions adjusted with FY25 full-time employees.</p> <p>The activity data considers the distance and transportation mode to commute to work. GHG emissions related to home office (energy usage and equipment used) are excluded.</p>
<b>Scope 3.8 – upstream leased assets</b>	GHG Protocol GRI 305-3	Emissions related to leased buildings and leased vehicles are included under the Group's Scope 1, 2, 3.2, 3.3 and 3.5. Scope 3.8 is therefore not reported separately.
<b>Scope 3.9 – downstream transportation and distribution</b>	GHG Protocol GRI 305-3	<p>Transportation from Richemont operations to retail or wholesale locations are already accounted for in category 3.4.</p> <p>Customers' transportation to and from boutiques is not included in the inventory when it is not paid nor organised by Richemont as the data is not available.</p>
<b>Scope 3.10 – processing of sold products</b>	GHG Protocol GRI 305-3	Excluded. Richemont sells a few components to other watchmakers (largely component polishing and watch assembly), but the impact is insignificant relative to our own emissions.
<b>Scope 3.11 – use of sold products</b>	GHG Protocol GRI 305-3	Excluded. Most of the goods sold are jewellery and watches, which either require low climate-impact after sales servicing, or some technical handcraft servicing every five years. The remaining goods sold are either leather goods, which require simple hand-polishing from time to time, or clothing (washed regularly).
<b>Scope 3.12 – end-of-life treatment of sold products</b>	GHG Protocol GRI 305-3	<p>Richemont considers the impact linked to the end-of-life of all sold goods, except for diamonds and coloured gemstones for which it does not foresee an end-of-life.</p> <p>Richemont bases its calculations on the amount of purchased products, assuming they are all sold.</p> <p>Through an internal assessment Richemont ensured to exclude all purchased goods from this category which do not end-up into a final sold product, such as office supplies.</p>
<b>Scope 3.13 – downstream leased assets</b>	GHG Protocol GRI 305-3	Excluded. Richemont does not own assets leased downstream in its value chain, and no change is forecasted for the next five years. The business model remains asset light for capital allocation purposes.
<b>Scope 3.14 – franchises</b>	GHG Protocol GRI 305-3	<p>The activity data considers energy consumption of the Group's external (franchises) boutiques during the reporting period.</p> <p>Franchises' energy consumption is estimated based on the Group's internal boutique average consumption assessed in 2021.</p>
<b>Scope 3.15 – investments</b>	GHG Protocol GRI 305-3	Excluded. The emissions that would need to be reported in this category are insignificant relative to Richemont's emissions.

## 4.2 Environmental continued

Indicator	Standard	Methodology
<b>Biogenic emissions</b>	GRI 305 1c, 3c	Richemont considers Scope 1 biogenic emissions related to biogas consumed in our buildings.  Scope 3 biogenic emissions are excluded due to unavailability of data.

## 4.3 Social

In the Non-Financial Report 2025, Social chapter does not include data related to YNAP. In addition, the Maison Gianvito Rossi and the Manufacture Miles acquired in FY24, and Maison Vhernier acquired during the reporting period are not included.

Please note that FY25 HR Learning data does not include Maison Peter Millar Inc. (US), and the FY25 HSE data excludes information pertaining to G/Fore, and the Manufactures DPS, and Atelier Joaillerie Parisienne which were acquired during the reporting period, in addition to the above-mentioned excluded data.

HR demographic data reported in the Social chapter are based on headcount at the end of March 2025.

### HR Data

Indicator	Standard	Methodology
<b>Employee type: Permanent and Temporary employees</b>	GRI 2-7	Permanent and temporary employees are both considered to be 'Employee types'. 'Employee types' are defined based on 'Employee Groups', which are grouped into the following categories including the Employment status (active vs. inactive employment status): <ul style="list-style-type: none"> <li>– Active (Permanent): this is a permanent work contract with active employment status.</li> <li>– Assignee: An employee holding a permanent work contract and with active employment status, who is temporarily assigned to a different country or brand compared to that of their primary work contract.</li> <li>– Long term absence: permanent work contract with active employment status on long term leave of absence (leave duration threshold depending on local rules).</li> <li>– Active (Fixed-Term): Fixed-Term work contract with active employment status.</li> <li>– Active (Trainee/App): Trainee or Apprentice work contract with active employment status.</li> </ul> Permanent and Temporary 'Employee types' are composed of the following 'Employee Groups': <ul style="list-style-type: none"> <li>– <b>Permanent employee:</b> Active (Permanent), Assignee, Long term absence;</li> <li>– <b>Temporary employee:</b> Active (Fixed-Term), Active (Trainee/App).</li> </ul>
<b>Employee category: Contributors, Middle management, Senior Management</b>	GRI 405	'Employee Types' are categorised as follows: Contributors, Middle Management and Senior Management.  The categorisation is based on the grouping by Richemont Job Ranking (RJR) levels.  Each position with holder is allocated an RJR Level corresponding to the job level of the position. RJR describes the responsibility level of any job within Richemont Maisons, Regions, and Functions. Within each band, jobs have a comparable scope of responsibility, based on defined criteria including complexity know-how, experience, autonomy and scope of responsibility.
<b>Employee Category by Finance Function: Boutiques, Manufacturing, Offices</b>	GRI 405	Categorisation of <b>Boutique, Manufacturing and Offices</b> is based on a grouping of Finance Functions.

### 4.3 Social continued

Indicator	Standard	Methodology
<p><b>Learning Data</b></p>	<p>GRI404-1</p>	<p><b>Learning data on 'Average Hour of Training'</b> per employee completing the training module is calculated based on the following definitions:</p> <ul style="list-style-type: none"> <li>- Number of Employees: Headcount and/or Learner over the reporting period (FY25) as per the Learning data scope.</li> <li>- Average Number of Hours per Learner (completed): total number of hours of activities/ total number of Learners (Learners and Engaged Learners).</li> <li>- Activity: any Learning started, and/or registered and/or completed during FY25 (between 1 April 2024 to 31 March 2025) (Online, Virtual session, Classroom session).</li> <li>- Completed Activity: any Learning completed during a financial year (between 1 April to 31 March) (Online, Virtual session, Classroom session).</li> <li>- Users: has at least one learning activity registered (but not started).</li> <li>- Learning Object: learning object can be online course, video, material, session, virtual session, or test in our Learning Management System (LMS) catalogue.</li> <li>- Learner: has at least one learning activity started that was registered during the selected period and none of them are completed.</li> <li>- Engaged Learner: has completed at least one of these learning activities registered during the selected period.</li> </ul> <p>Due to data quality issues, employees with more than 1 000 average learning hours have been removed from the data source.</p> <p>The overall average training hours per employee increased significantly compared to the previous year. This rise is primarily driven by a methodological change and an expanded data scope.</p> <p>Previously, only training completed by employees active on the last day of the financial year was included. This year, all training activities performed during the financial year are captured, including those by employees who have since left the company.</p> <p>In addition, the extended scope for FY25 includes the significant contributions from Me!App and Degreed which further increased the reported training volume for Cartier and Montblanc. The implementation of Degreed has also improved the registration and reporting of classroom sessions, which were previously only partially tracked. Degreed is now established as Cartier's primary learning platform based on training volume.</p> <p>Due to these changes, restatement of prior year data is not feasible, limiting direct comparability between the two periods.</p>
<p><b>Performance reviews And Career development reviews</b></p>	<p>GRI404-3</p>	<p>The decrease in percentage for Career development review is largely due to the fact that Individual Development Plans (IDPs), introduced in FY22, are designed to extend beyond a single financial year and do not require systematic annual up-dates. Hence, the calculation of percentage only reflects whether an IDP has been updated within the financial year, not whether an employee has an active IDP.</p>

## 4.3 Social continued

### Health and Safety Data

Indicator	Standard	Methodology
<b>Work-related injuries and ill health</b>	GRI 403-9, GRI 403-10	<p>The incident data on work-related injuries and ill health pertains only to workers who are directly employed by the Group (i.e. whose compensation is administered directly by the company).</p> <p>The number of recordable work-related ill health cases for 2025 has decreased compared to previous years, owing to an improved alignment with the International Labour Organization's definitions. As a result of this re-categorisation, the number of cases of recordable work-related injuries has increased.</p>
<b>The number of high-consequence work-related injuries (as a part of 'Work-related injuries data')</b>	GRI 403-9	The number of high-consequence work-related injuries for 2024 has been restated due to a reclassification from ill health to injury. For 2025, our reporting encompasses high-consequence incidents related to both work-related injuries and ill health.
<b>The number of cases of recordable work-related injuries (as a part of 'Work-related injuries data')</b>	GRI 403-9	The reported number of recordable work-related injuries includes commuting incidents, classified as work-related under local legislation.
<b>Work-related injuries and ill health</b>	GRI 403-9, GRI 403-10	The number of recordable work-related ill health cases for 2025 has decreased compared to previous years, owing to an improved alignment with the International Labour Organization's definitions. As a result of this re-categorisation, the number of cases of recordable work-related injuries has increased.
<b>Training data – the number of participants who have completed the HSE training modules</b>	GRI 404, GRI 403-5	<p>In addition to meeting the GRI requirements, Richemont discloses the number of participants who completed health and safety training modules per module.</p> <p>The data presented excludes external employees and Peter Millar Inc. (US), which have their own Learning Management System.</p>

## 4.3 Supply Chain

Indicator	Standard	Methodology
<b>Supplier Code Of Conduct (SCoC) performance</b>	GRI 2-24	<p><b>Supplier Code of Conduct coverage</b></p> <ul style="list-style-type: none"> <li>– Richemont reports the percentage of FY25 purchased value from suppliers who have signed the Supplier code of conduct (SCoC) or provided an equivalent commitment, such as a valid Responsible Jewellery Council (RJC)'s Code of practices (CoP) certification.</li> <li>– In addition to the global coverage, this KPI is also reported for specific procurement categories related to Watches &amp; Jewellery as well as Leather categories.</li> <li>– This KPI excludes the information on the following Maisons: Delvaux, Peter Millar, Manufacture Miles, Gianvito Rossi, Vhernier, and YNAP.</li> </ul>
<b>GOLD: Coverage of Responsible Jewellery Council (RJC)'s Code of practices (CoP)</b>	GRI 308, GRI 414	<p><b>Coverage of RJC CoP certified suppliers in Watchmaking supply chain</b></p> <ul style="list-style-type: none"> <li>– Richemont reports the percentage of weight of gold components provided by RJC CoP certified Tier 1 watch components suppliers compared against the total weight of gold components sourced from Tier 1 watch components suppliers on a financial year basis.</li> <li>– The RJC certification information is shared by the RJC organisation and matched against the list of Tier 1 suppliers.</li> <li>– In Gold supply chain, Tier 1 suppliers correspond to the suppliers who provide the gold components.</li> <li>– This KPI covers all Maisons with watchmaking activities.</li> </ul> <p><b>Coverage of RJC CoP certified suppliers in Jewellery supply chain:</b></p> <ul style="list-style-type: none"> <li>– Richemont reports the percentage of "façon" value provided by RJC CoP certified Tier 1 suppliers compared against the total "façon" value sourced from Tier 1 suppliers on a financial year basis.</li> <li>– The "façon" corresponds to the processing or manufacturing of a precious metal piece, excluding the value of the precious raw materials used in its composition.</li> <li>– The RJC certification information is shared by the RJC organisation and matched against the list of Tier 1.</li> <li>– This indicator covers Richemont Maisons Jewellery activities and leverages on a yearly estimated amount of "façon" for Tier 1 suppliers, who are manufacturing precious metal pieces.</li> <li>– The scope of this KPI covers the following Maisons: Cartier, Van Cleef &amp; Arpels, Piaget.</li> </ul>
<b>DIAMOND</b>	GRI 308, GRI 414	<p><b>Coverage of RJC CoP certified Tier 1 Diamond suppliers</b></p> <ul style="list-style-type: none"> <li>– Richemont reports the percentage of purchased value from Diamond Tier 1 suppliers who are RJC certified compared against the total purchased value from Diamond Tier 1 suppliers on a financial year basis.</li> <li>– The RJC certification information is shared by the RJC organisation and matched against the list of Tier 1.</li> <li>– Tier 1 Diamond suppliers correspond to direct suppliers to Richemont.</li> <li>– The scope of this KPI excludes the information on Maison Vhernier which is acquired during FY25, among all Maison sourcing diamond.</li> </ul>
<b>LEATHER: Suppliers audited in Leather supply chain</b>	GRI 308, GRI 414	<p><b>Suppliers audits in Leather supply chain at Tier 1 &amp; Tier 2 level</b></p> <ul style="list-style-type: none"> <li>– Richemont reports the percentage of FY25 purchased value from Tier 1 and Tier 2 Leather suppliers who have been audited or provided equivalent certifications.</li> <li>– Richemont recognises international standards and certifications including ISO certifications and utilises SMETA audit.</li> <li>– In the Leather supply chain, Tier 1 corresponds to the manufacturing and final assembly processes. Tier 2 represents the production and finishing steps of materials.</li> <li>– These KPIs covers the following Maisons; Cartier, Dunhill, Montblanc, Serapian, Chloé, Alaïa, Manufacture Milles.</li> </ul> <p><b>% of bovine skin sourced from LWG-certified tanneries</b></p> <ul style="list-style-type: none"> <li>– Richemont reports the percentage of bovine skin volume sourced from LWG-certified tanneries on a calendar year basis.</li> <li>– This indicator leverages on the declarations provided by the different stakeholders in the value chain. This is reconciled with the list of LWG-certified tanneries.</li> <li>– This KPI excludes the Maison Gianvito Rossi.</li> </ul> <p><b>% of alligator and crocodile skin sourced from ICFA-certified farm</b></p> <ul style="list-style-type: none"> <li>– Richemont reports the percentage of alligators' skins being sourced from ICFA-certified farms on a financial year basis.</li> <li>– This indicator leverages on the declarations provided by the different stakeholders in the value chain. This is reconciled with the ICFA official list of certified farms.</li> <li>– This KPI covers all Maisons with watchmaking activities.</li> </ul>

# 5. Emission and Conversion Factors

Carbon Footprint (tCO<sub>2</sub>e) = Activity Data (unit) x Emission Factor (tCO<sub>2</sub>e/unit)

We use 100-year GWPs emission factors, otherwise please refer to the below emission factors link. The below emission factors include the following type of gases: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, SF<sub>6</sub>, HFCs, PFCs, NF<sub>3</sub> and other refrigerants in line with the IPCC Fifth Assessment Report (AR5).

Richemont's Scope 1 emission factors include all greenhouse gases listed in the Kyoto Protocol, using the Global Warming Potential (GWP) values provided by the Intergovernmental Panel on Climate Change (IPCC).

Richemont's Scope 2 emission factors include all greenhouse gases listed in the Kyoto Protocol, using the Global Warming Potential (GWP) values provided by the Intergovernmental Panel on Climate Change (IPCC).

## Scope 1

Fuel and bioenergy EF	DEFRA 2024 Greenhouse Gas Reporting Conversion Factors <a href="https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024">https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024</a>
Vehicles EF	DEFRA 2024 Greenhouse Gas Reporting Conversion Factors <a href="https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024">https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024</a>
Refrigerant Global Warming Potential	Intergovernmental Panel on Climate Change – GWP table from the Assessment Report

## Scope 2

Heat and Steam	DEFRA 2024 Greenhouse Gas Reporting Conversion Factors <a href="https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024">https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024</a> Base Carbone – <a href="https://base-empreinte.ademe.fr/(version 23.4)">https://base-empreinte.ademe.fr/(version 23.4)</a>
Location Based	IEA 2024 – Standard International Emission Factors database US Environment Protection Agency – Emissions & Generation Resource Integrated Database (e-grid) Environment and Climate Change Canada Data Catalogue
Market Based	Green-e – Residual Mix Emissions rate <a href="https://www.green-e.org/2024-residual-mix">https://www.green-e.org/2024-residual-mix</a> Association of Issuing Bodies 2023 – Residual Mixes and European Attribute Mix <a href="https://www.aib-net.org/facts/european-residual-mix/2023">https://www.aib-net.org/facts/european-residual-mix/2023</a>

## Scope 3

### Scope 3.1 Purchased Goods and Services – Activity-based

Leather materials cradle-to-gate LCA/PCF	Agribalyse Internal Life Cycle Assessment (LCA) studies
Textile materials cradle-to-gate LCA/PCF	World Apparel & Footwear Life Cycle Assessment Database (WALDB) Internal LCA studies
Metal raw materials cradle-to-gate LCA/PCF	EcolInvent database (version 3.8, 3.9.1, 3.10 and 3.11) Internal LCA studies
Other materials cradle-to-gate LCA/PCF	Base Carbone v.20.2 and 23.4 Truecost 'ESG analysis May 2019 The Socioeconomic and Environmental Impact of Large-Scale Diamond Mining' US EPA Internal LCA studies

### Scope 3.1 Purchased Goods and Services – Spend-based

EEIO EF for materials (e.g. printed material, office supplies, etc.)	Base Carbone – <a href="https://base-empreinte.ademe.fr/(version 23.4)">https://base-empreinte.ademe.fr/(version 23.4)</a>
EEIO EF for services (e.g. communication, postal services, etc.)	EPA – Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6

<b>Scope 3.2 Capital goods – Activity-based and Spend-based</b>	
EEIO EF for products (e.g. fixtures, machinery, etc.)	Base Carbone – <a href="https://base-empreinte.ademe.fr/(version 23.4)">https://base-empreinte.ademe.fr/(version 23.4)</a> EPA – Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6
<b>Scope 3.3 Fuel- and energy-related activities – Activity-based</b>	
Fuel upstream EF	DEFRA 2024 Greenhouse Gas Reporting Conversion Factors <a href="https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024">https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024</a>
Electricity Upstream EF	IEA – Life Cycle Upstream Emissions Factors 2024
Purchased heat, steam and cooling upstream EF	DEFRA 2024 Greenhouse Gas Reporting Conversion Factors <a href="https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024">https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024</a>
<b>Scope 3.4 Transportation and Distribution – Activity-based</b>	
Transport mode EF	DEFRA 2024 Greenhouse Gas Reporting Conversion Factors <a href="https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024">https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024</a>  GLEC Framework 3.1, Smart Freight Centre
<b>Scope 3.5 Waste generated in operations – Activity-based</b>	
Products and materials end-of-life disposal EF	DEFRA 2024 Greenhouse Gas Reporting Conversion Factors <a href="https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024">https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024</a>
<b>Scope 3.6 Business Travel – Activity-based</b>	
Passenger transport mode	DEFRA 2024 Greenhouse Gas Reporting Conversion Factors <a href="https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024">https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024</a>
<b>Scope 3.7 Employee commuting – Activity-based</b>	
Commuter transport mode EF	DEFRA 2024 Greenhouse Gas Reporting Conversion Factors <a href="https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024">https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024</a>
<b>Scope 3.12 End-of-life of sold products – Activity-based</b>	
Sold products end-of-life disposal EF	Base Carbone – <a href="https://base-empreinte.ademe.fr/(version 23.4)">https://base-empreinte.ademe.fr/(version 23.4)</a>
<b>Scope 3.14 – Franchises</b>	
Fuel and electricity EF	DEFRA 2024 Greenhouse Gas Reporting Conversion Factors <a href="https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024">https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024</a>  IEA 2024 – Standard International Emission Factors database  US Environment Protection Agency – Emissions & Generation Resource Integrated Database (e-grid)  Environment and Climate Change Canada Data Catalogue

# 6. GRI Correlation Table

The table below presents the correlation between the material topics identified in the latest Materiality Assessment conducted in FY25 and the GRI Content Index. In line with the materiality assessment and stakeholder inclusiveness principle, GRI 416 – Customer Health and Safety does not appear as a standalone material topic:

<b>Richemont – ESG topic list FY25 Materiality Assessment</b>	<b>GRI – Material Topics</b>
<b>Environment</b>	
Biodiversity & ecosystems	<b>GRI 304</b> – Biodiversity; <b>GRI 308</b> – Supplier Environmental Assessment
Resource use and circularity	<b>GRI 301</b> – Materials; <b>GRI 306</b> – Waste
Climate, Greenhouse Gas (GHG) emissions & energy	<b>GRI 302</b> – Energy; <b>GRI 305</b> – Emissions
Air, water and soil pollution	<b>GRI 303</b> – Water and Effluents; <b>GRI 308</b> – Supplier Environmental Assessment
Water resources	<b>GRI 303</b> – Water and Effluents; <b>GRI 308</b> – Supplier Environmental Assessment
<b>Social</b>	
Accessibility	<b>GRI 405</b> – Diversity and Equal Opportunity; <b>GRI 406</b> – Non-discrimination
Health and Safety in own operations	<b>GRI 403</b> – Occupational Health and Safety
Social impact & community support	<b>GRI 204</b> – Procurement Practices; <b>GRI 413</b> – Local Communities
Talent attraction & skill development	<b>GRI 401</b> – Employment; <b>GRI 402</b> – Labour/Management Relations; <b>GRI 404</b> – Training and Education; <b>GRI 406</b> – Non-discrimination
<b>Governance &amp; Sustainability Approach</b>	
Responsible marketing claims	<b>GRI 417</b> – Marketing and Labelling;
Data privacy & cybersecurity	<b>GRI 418</b> – Customer Privacy
Governance, ethics & compliance	<b>GRI 2</b> – General Disclosures 2021; <b>GRI 201</b> – Economic Performance; <b>GRI 205</b> – Anticorruption; <b>GRI 206</b> – Anti-competitive Behaviour; <b>GRI 207</b> – Tax; <b>GRI 415</b> – Public Policy; <b>GRI 418</b> – Customer Privacy
<b>Supply Chain</b>	
Human rights & labour standards across the value chain	<b>GRI 403</b> – Occupational Health and Safety; <b>GRI 407</b> – Freedom of Association and Collective Bargaining; <b>GRI 408</b> – Child Labour; <b>GRI 409</b> – Forced or Compulsory Labour; <b>GRI 410</b> – Security Practices; <b>GRI 413</b> – Local Communities; <b>GRI 414</b> – Supplier Social Assessment

# 7. GRI Content Index

Statement of use	Richemont has reported in accordance with the GRI Standards for the period 1 April 2024 – 31 March 2025.
GRI 1 used	GRI 1: Foundation 2021

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
<b>General disclosures</b>						
GRI 2: General Disclosures 2021	2-1 Organisational details	Introduction – About this Report – Page 4, About Richemont – Pages 5-7  Basis of Preparation – Reporting Scope – Page 4  Annual Report and Accounts 2025 – Corporate Governance – Group Structure and Shareholders – Page 54				✓
	2-2 Entities included in the organisation's sustainability reporting	Introduction – About this Report – Page 4  Basis of Preparation – 3. Reporting Scope – Page 4				✓
	2-3 Reporting period, frequency and contact point	Introduction – About this Report – Page 4  Basis of Preparation – 3. Reporting Scope – Page 4				✓
	2-4 Restatements of information	Environment – Pages 19-32  Basis of Preparation – 3. Reporting Scope – 3.2 Restatements – Page 4				
	2-5 External assurance	Introduction – About this Report – Page 4  Basis of Preparation – 3. Reporting Scope – 3.3 External Assurance – Page 4				✓
	2-6 Activities, value chain and other business relationships	Introduction – About Richemont – Pages 5-7; Supply Chain – Pages 46-53	2-6-b ii; iii	Information incomplete	Information incomplete for downstream entities. The Supply Chain chapter covers primarily the supply chains of gold, diamonds, coloured gemstones, watch components and leather.	✓
	2-7 Employees	Social – Attractive Employer – Pages 34-35, Social Data set – Global HR data FY25 – Page 41	2-7-b; 2-7-d; 2-7-e	Information incomplete/unavailable	Information related to non-guaranteed hours employees is currently not available (2-7-b) at Group level. The current data for 2-7-d and 2-7-e is not complete at present.	✓

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
<b>General disclosures</b> continued						
GRI 2: General Disclosures 2021 continued	2-8 Workers who are not employees	–	2-8	Confidentiality constraints	Richemont does not communicate disclosures on this indicator for confidentiality reasons.	
	2-9 Governance structure and composition	Sustainability Approach – ESG Management System – Governance and Management – Pages 12-13  Annual Report and Accounts 2025 – Corporate Governance – Board of Directors – Pages 56-60, Senior Executive Committee – Pages 60-61				
	2-10 Nomination and selection of the highest governance body	Annual Report and Accounts 2025 – Corporate Governance – Board of Directors – Nominations Committee – Page 58	2-10-b	Confidentiality constraints	Richemont does not communicate disclosures on this requirement for confidentiality reasons.	
	2-11 Chair of the highest governance body	Governance – Transparency and Integrity – Conflicts of Interest – Page 55  Annual Report and Accounts 2025 – Corporate Governance – Board of Directors – Pages 56-60  Organisational Regulations of the Board of Directors 2021 – Page 3				
	2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability Approach – ESG Management System – Governance and Management – Page 12, ESG Risk Management – Page 13  Annual Report and Accounts 2025 – Corporate Governance – Board of Directors – Audit Committee – Page 57				
	2-13 Delegation of responsibility for managing impacts	Sustainability Approach – ESG Management System – Governance and Management – Page 12  Annual Report and Accounts 2025 – Corporate Governance – Board of Directors – Governance and Sustainability Committee – Page 58				

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
<b>General disclosures</b> continued						
GRI 2: General Disclosures 2021 continued	2-14 Role of the highest governance body in sustainability reporting	Sustainability Approach – ESG Management System – Governance and Management – Page 12  While the Governance and Sustainability Committee has the primary non-financial reporting oversight, the validation of the Non-Financial Report (for final approval by the Board of Directors) is assigned to the Audit Committee.				✓
	2-15 Conflicts of interest	Governance – Transparency and Integrity – Conflicts of Interest – Page 55  Annual Report and Accounts 2025 – Corporate Governance – Board of Directors – Pages 60-61, Group Structure and Shareholders – Group Structure – Page 54, Significant shareholders – Page 54, Cross-shareholdings – Page 54; Consolidated Financial Statement – Notes to the Consolidated Financial Statements – pages 87-140. Related-Party Transactions – Pages 134-136; Compensation Report – Pages 65-80				✓
	2-16 Communication of critical concerns	Governance – Transparency and Integrity – Speak Up Platform – Page 56				✓
	2-17 Collective knowledge of the highest governance body	Sustainability Approach – ESG Management System – Governance and Management – Page 12				✓
	2-18 Evaluation of the performance of the highest governance body	Sustainability Approach – ESG Management System – Governance and Management – Page 12  Annual Report and Accounts 2025 – Corporate Governance – Board Evaluation – Page 57				✓
	2-19 Remuneration policies	Annual Report and Accounts 2025 – Compensation Report – Compensation of the Senior Executive Committee – Pages 70-72				✓
	2-20 Process to determine remuneration	Annual Report and Accounts 2025 – Compensation Report – Compensation of the Senior Executive Committee – Pages 70-72 Specific note on point 2-20-a iii: consultants are performing benchmarking studies				✓

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
<b>General disclosures</b> continued						
GRI 2: General Disclosures 2021 continued	2-21 Annual total compensation ratio	–	2-21	Confidentiality constraints	Richemont does not communicate disclosures on this indicator for confidentiality reasons.	
	2-22 Statement on sustainable development strategy	Introduction – Chief Sustainability Officer Message – Page 8				
	2-23 Policy commitments	Sustainability Approach – ESG Management System – Governance and Management – Page 12; Environment – Environmental Management – Page 20; Social – Attractive Employer – Pages 34-35, Health and Safety – Pages 38-41; Supply Chain – Supply Chain Management – Pages 47-49; Governance – Pages 54-58  Richemont's policy commitments are published in the Policies & Statements section of Richemont's website. A description of the Group's specific commitment to respect human rights is available in the Human Rights Statement, including the stakeholders to whom Richemont gives particular attention to within its commitment.				
	2-24 Embedding policy commitments	Sustainability Approach – ESG Management System – Pages 12-13, Standards of Business Conduct – Page 13; Governance– Transparency and Integrity – Page 55, Trust of Clients and Stakeholders – Pages 57-58  The Group has been continuously seeking to increase the number of suppliers and the percentage value of materials from suppliers who have signed up to its SCoC terms or a similar commitment, with a particular focus on direct categories which could be more exposed to human rights and environmental risks. Specific indicators are reported in page 47, the Supply Chain Management section.				

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
<b>General disclosures</b> continued						
GRI 2: General Disclosures 2021 continued	2-25 Processes to remediate negative impacts	Sustainability Approach – ESG Management System – Pages 12-13, Materiality Assessment – Pages 14-16; Environment – Environmental Management – Climate Change – Pages 19-27; Social – Health and Safety– Pages 38-40 Supply Chain – Supply Chain Management – Pages 47-49; Governance – Transparency and Integrity – Speak Up Platform – Page 56  Annual Report and Accounts 2025 – Corporate Governance – Control and Risk Management Instruments – Page 60	2-25-d; 2-25-e	Confidentiality constraints	Richemont does not communicate disclosures on this indicator for confidentiality reasons.	
	2-26 Mechanisms for seeking advice and raising concerns	Governance – Speak Up Platform – Page 56				
	2-27 Compliance with laws and regulations	Sustainability Approach – ESG Management System – Standards of Business Conduct – Page 13; Governance – Transparency and Integrity – Conflicts of Interest – Page 55	2-27-b	Confidentiality constraints	Richemont does not communicate disclosures on this requirement (2-27-b – total number and the monetary value of fines for instances of non-compliance with laws and regulations that were paid during the reporting period) for confidentiality reasons.	
	2-28 Membership associations	Sustainability Approach – Stakeholder Management – Pages 17-18; Governance – Trust of Clients and Stakeholders – Pages 56-58				
	2-29 Approach to stakeholder engagement	Sustainability Approach – Stakeholder Management – Pages 17-18				
	2-30 Collective bargaining agreements	Social – Attractive Employer – Employee Engagement and Management – Page 35	2-30	Information incomplete	The coverage of collective bargaining is disclosed for employees in Europe.	

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
<b>Material topics</b>						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Sustainability Approach – Materiality Assessment – Pages 14-16				✓
	3-2 List of material topics	Sustainability Approach – Materiality Assessment – Outcomes – Page 14				✓
<b>Economic performance</b>						
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Annual Report and Accounts 2025 – Consolidated Financial Statements – Pages 81-146				✓
	201-2 Financial implications and other risks and opportunities due to climate change	Sustainability Approach – ESG Management System – Materiality Assessment – Pages 14-16; Environment – Climate Change – Pages 23 – 27 Appendix – Task Force on Climate-Related Financial Disclosures (TCFD) Index – Page 67	201-2-a v	Confidentiality constraints	Richemont does not communicate disclosures on this indicator for confidentiality reasons.	
	201-3 Defined benefit plan obligations and other retirement plans	Annual Report and Accounts 2025 – Employee Benefit Obligations – Pages 112-115	201-3-d	Information unavailable	Information not available at Group level.	✓
	201-4 Financial assistance received from government	Richemont does not receive significant financial assistance from government.  Information related to 201-4-c is reported in the Annual Report and Accounts 2024 (Corporate Governance – Group Structure and Shareholders – Page 54, Capital Structure – Pages 55-56)				
<b>Procurement practices</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – ESG Management System – Pages 12-13, Materiality Assessment – Pages 14-16; Supply Chain – Pages 46-53				
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	–	204-1	Confidentiality constraints	Richemont does not communicate disclosures on this indicator for confidentiality reasons.	

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
<b>Anti-corruption</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – ESG Management System – Pages 12-13, Standards of Business Conduct – Page 13, Materiality Assessment – Pages 14-16, ESG Risk Management – Page 13; Supply Chain – Supply Chain Management – Pages 47-49; Governance – Transparency and Integrity – Anti-Bribery and Corruption – Page 55  Annual Report and Accounts 2025 – Corporate Governance – Board of Directors – Control and Risk Management Instruments – Page 60			Richemont is working on improving the quality of our data.	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Maisons that are RJC certified members are conducting risk assessments on bribery and facilitation payments as part of their RJC CoP certification. In addition, internal audit processes are put in place across the Group to assess risks related to corruption.	205-1-b	Confidentiality constraints	Richemont does not communicate disclosures on this requirement for confidentiality reasons.	
	205-2 Communication and training about anti-corruption policies and procedures	Governance – Transparency and Integrity – Anti-Bribery and Corruption – Page 55  The Senior Executive Committee of the Group has received training on Anti-Corruption.	205-2-c; 205-2-e	Information incomplete		
	205-3 Confirmed incidents of corruption and actions taken	Governance – Transparency and Integrity – Anti-Bribery and Corruption – Page 55				
<b>Anti-competitive behavior</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – ESG Management System – Pages 12-13 Standards of Business Conduct – Page 13, Materiality Assessment – Pages 14-16				
GRI 206: Anti- competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Sustainability Approach – Standards of Business Conduct – Page 13				

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
<b>Tax</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – ESG Management System – Pages 11-13, Materiality Assessment – Pages 14-16; Governance – Transparency and Integrity – Tax – Page 55  <a href="#">Richemont Tax Strategy and Tax Risk Management</a>				
GRI 207: Tax 2019	207-1 Approach to tax	Governance –Transparency and Integrity – Tax – Page 55  <a href="#">Richemont Tax Strategy and Tax Risk Management</a>				✓
	207-2 Tax governance, control, and risk management	Governance –Transparency and Integrity – Tax – Page 55  <a href="#">Richemont Tax Strategy and Tax Risk Management</a>				✓
	207-3 Stakeholder engagement and management of concerns related to tax	Governance –Transparency and Integrity – Tax – Page 55  <a href="#">Richemont Tax Strategy and Tax Risk Management</a>				✓
	207-4 Country-by-country reporting	<a href="#">Richemont Tax Strategy and Tax Risk Management</a>  Annual Report and Accounts 2025 – Consolidated Financial Statements – Taxation – Pages 104-106  Richemont fully complies with 'Country-by-Country' Reporting requirements defined in the frame of the BEPS project. Compagnie Financière Richemont files the full set of required data, for the whole Group, with the Swiss Federal Tax Administration who then, in turn, automatically shares this with all relevant foreign Tax Administrations in the framework of the established and official exchange of information protocols.				
<b>Materials</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – ESG Management System – Pages 12-13, Materiality Assessment – Pages 14-16				
GRI 301: Materials 2016	301-1 Materials used by weight or volume	–	301-1	Confidentiality constraints	Richemont does not communicate confidential information on core raw material supply chain.	

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
<b>Materials continued</b>						
GRI 301: Materials 2016 continued	301-2 Recycled input materials used	–	301-2	Confidentiality constraints	Richemont does not communicate confidential information on core raw material supply chains.	
	301-3 Reclaimed products and their packaging materials	–	301-3	Information incomplete	Richemont is working on improving the quality of our data. Therefore, information required is currently incomplete.	
<b>Energy</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – ESG Management System – Pages 12-13, Materiality Assessment – Pages 14-17; Environment – Environmental Management – Page 20, Energy – Pages 21-22				
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Environment – Energy – Performance – Pages 21-22, Environmental Data Set – Energy Performance – Page 32  Basis of Preparation – 4. Indicators – 4.2 Environment – Pages 6-11				
	302-2 Energy consumption outside of the organisation	–	302-2	Information incomplete	Information not available at Group level.	
	302-3 Energy intensity	Environment – Energy – Performance – Pages 21-22, Environmental Data Set – Energy Performance – Page 32  Basis of Preparation – 4. Indicators – 4.2 Environment – Pages 6-11				
	302-4 Reduction of energy consumption	–	302-4	Information incomplete	Richemont is working on improving the quality of our data. Therefore, information required is currently incomplete.	
<b>Water and effluents</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – ESG Management System – Pages 12-13, Materiality Assessment – Pages 14-16; Environment – Environmental Management – Page 20, Water – Page 30				

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
<b>Water and effluents</b> continued						
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Environment – Water – Page 30	303-1-a; 303-1-c; 303-1-d	Information unavailable	Richemont is working to improve the data collection process.	
	303-2 Management of water discharge-related impacts	Environment – Water – Page 30; Social – Health and Safety – Pages 38-40	303-2	Information incomplete	Richemont is working to improve the data collection process.	
	303-3 Water withdrawal	Environment – Water – Performance – Page 30 Basis of Preparation – 4. Indicators – 4.2 Environment – Pages 6-11	303-3-b; 303-3-c	Information unavailable	Information on 'Total dissolved solids' is not available. Information related to water withdrawal from water stressed areas (303-3-b) has been assessed as not material.	
	303-4 Water discharge	–	303-4	Information unavailable	Information not available at Group level.	
	303-5 Water consumption	–	303-5	Information unavailable	Information not available at Group level.	
<b>Biodiversity</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – ESG Management System – Pages 12-13, Materiality Assessment – Pages 14-16; Environment – Environmental Management – Page 20, Biodiversity and Ecosystems – Page 31				
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Environment – Biodiversity and Ecosystems – Performance – Page 30	304-1	Information incomplete	Richemont conducted a biodiversity risk assessment study across its owned sites. Onsite assessments are being conducted in case of operational sites in, or adjacent to, protected areas and/or areas of high biodiversity value.	

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
<b>Biodiversity continued</b>						
GRI 304: Biodiversity 2016 continued	304-2 Significant impacts of activities, products and services on biodiversity	Environment – Biodiversity and Ecosystems – Performance – Page 30	304-2	Information incomplete	Richemont conducted a biodiversity screening across its value chain. Findings are currently under evaluation.	
	304-3 Habitats protected or restored	Environment – Biodiversity and Ecosystems – Performance – Page 30	304-3	Information incomplete	Richemont conducted a biodiversity risk screening across its value chain. Findings are currently under evaluation.	
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	–	304-4	Information unavailable	Information not available at Group level.	
<b>Emissions</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – ESG Management System – Pages 12-13, Materiality Assessment – Pages 14-16; Environment – Environmental Management – Page 20, Climate Change – Pages 23-27				
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Environment – Climate Change – GHG Emissions Performance – Pages 24-27, Environmental Data Set – GHG Emissions Performance – Page 32  Basis of Preparation – 2. Reporting Principles and Standards – Pages 3-4; 4. Indicators – 4.2 Environment – Pages 6-11; 5. Emission and Conversion Factors – Pages 15-16				
	305-2 Energy indirect (Scope 2) GHG emissions	Environment – Climate Change – GHG Emissions Performance – Pages 24-27  Basis of Preparation – 2. Reporting Principles and Standards – Pages 3-4; 4. Indicators – 4.2 Environment – Pages 6-11; 5. Emission and Conversion Factors – Pages 15-16				

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
<b>Emissions continued</b>						
GRI 305: Emissions 2016 continued	305-3 Other indirect (Scope 3) GHG emissions	Environment – Climate Change – GHG Emissions Performance – Pages 24-27  Basis of Preparation – 2. Reporting Principles and Standards – Pages 3-4; 4. Indicators – 4.2 Environment – Pages 6-11; 5. Emission and Conversion Factors – Pages 15-16	305-3-c	Information unavailable	Information is not available.	✓
	305-4 GHG emissions intensity	Environment – Climate Change – GHG Emissions Performance – Pages 24-27				✓
	305-5 Reduction of GHG emissions	Environment – Climate Change – GHG Emissions Performance – Pages 24-27	305-5	Information incomplete	Richemont is working to further improve the data collection.	
	305-6 Emissions of ozone-depleting substances (ODS)	Environment – Pollution – Performance – Page 28	305-6	Information unavailable	Information not available at Group level.	
	305-7 Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air emissions	Environment – Pollution – Performance – Page 28  Basis of Preparation – 4. Indicators – 4.2 Environment – Air Pollutants – Page 7	305-7-a ii, iii, v, vi, vii	Information incomplete	Information on SO <sub>x</sub> , PoP, HAP and PM are not available at Group level.	✓
<b>Waste</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – ESG Management System – Pages 12-13, Materiality Assessment – Pages 14-16; Environment – Environmental Management – Page 20, Resource Use and Circularity – Page 28				
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Environment – Resource Use and Circularity – Performance – Waste Management – Page 29				✓
	306-2 Management of significant waste-related impacts	Environment – Resource Use and Circularity – Performance – Waste Management – Page 29	306-2-b	Information unavailable	Information not available at Group level.	✓

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
<b>Waste continued</b>						
GRI 306: Waste 2020 continued	306-3 Waste generated	Environment – Resource Use and Circularity – Performance – Waste Management – Page 29				
	306-4 Waste diverted from disposal	Environment – Resource Use and Circularity – Performance – Waste Management – Page 29				
	306-5 Waste directed to disposal	Environment – Resource Use and Circularity – Performance – Waste Management – Page 29	306-5-d; 306-5-e	Information incomplete	Information incomplete at Group level.	
<b>Supplier environmental assessment</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – ESG Management System – Pages 12-13, Materiality Assessment – Pages 14-16; Supply Chain – Supply Chain Management – Pages 47-49				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Supply Chain – Supply Chain Management – Leather – Page 53	308-1	Confidentiality constraints	Richemont does not communicate disclosures on this indicator for confidentiality reasons.	
	308-2 Negative environmental impacts in the supply chain and actions taken	Supply Chain – Supply Chain Management – Pages 47-49  Richemont aims to maintain reasonable control over its suppliers' social and environmental impacts throughout the implementation of certification and auditing standards. Related indicators are reported in page 51 for Diamonds, and in page 53 for Leather.	308-2	Confidentially constraints	Richemont does not communicate disclosures on this indicator for confidentiality reasons.	
<b>Employment</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – ESG Management System – Pages 12-13, Materiality Assessment – Pages 14-16; Social – Attractive Employer – Pages 34-35				

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
<b>Employment continued</b>						
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Social – Social Data Set – New Employee Hires and Employee Turnover – Page 43	401-1-b	Confidentiality constraints	Richemont does not disclose details on this indicator for confidentiality constraints.	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Social – Attractive Employer – Talent Attraction – Pages 34-35 Annual Report and Accounts 2025 – Consolidated Financial Statements – Employee Benefit Obligations – Pages 112-115	401-2	Confidentiality constraints	Richemont does not disclose details on this indicator for confidentiality constraints.	
	401-3 Parental leave	Social – Attractive Employer – Pages 34-35	401-3-b; 401-3-c; 401-3-d; 401-3-e	Information incomplete	Richemont is taking a constant approach to improve data collection for this indicator. Therefore, information required is currently incomplete.	
<b>Labour/management relations</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – ESG Management System – Pages 12-13, Materiality Assessment – Pages 14-16; Social – Attractive Employer – Employee Engagement and Management – Page 35				
GRI 402: Labour/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Social – Attractive Employer – Employee Engagement and Management – Page 35	402-1	Information unavailable	Information on minimum number of weeks notice is subject to applicable local laws and regulations, hence it is monitored at local level.	
<b>Occupational health and safety</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – ESG Management System – Pages 12-13, Materiality Assessment – Pages 14-16; Social – Health and Safety – Pages 38-40				

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
<b>Occupational health and safety</b> continued						
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Social – Health and Safety – Pages 38-40				✓
	403-2 Hazard identification, risk assessment, and incident investigation	Sustainability Approach – ESG Management System – Standards of Business Conduct – Page 13; Social – Health and Safety – Hazard Identification, Risk Assessment and Incident Investigation – Page 39, Monitoring and Reporting HSE Incidents – Page 40, Assurance Programme – Page 40; Governance– Transparency and Integrity – Speak Up Platform – Page 56				✓
	403-3 Occupational health services	Social – Health and Safety – Health and Safety Training and Campaigns – Page 40				✓
	403-4 Worker participation, consultation, and communication on occupational health and safety	Social – Health and Safety – Pages 38-40				✓
	403-5 Worker training on occupational health and safety	Social – Health and Safety – Health and Safety Training and Campaigns – Page 40, Social Data Set – Health and Safety Data – Page 45				✓
	403-6 Promotion of worker health	Social – Attractive Employer – Pages 34-35, Health and Safety – Pages 38-40	403-6	Information incomplete	Richemont is taking a constant approach to improve data collection for this indicator. Therefore, information required is currently incomplete.	✓
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Social – Health and Safety – Pages 38-40				✓

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
<b>Occupational health and safety</b> continued						
GRI 403: Occupational Health and Safety 2018 continued	403-8 Workers covered by an occupational health and safety management system	Social – Health and Safety – Pages 38-40				✓
	403-9 Work-related injuries	Social – Health and Safety – Monitoring and Reporting HSE Incidents – Page 40, Social Data Set – Health and Safety Data – Page 45	403-9-b	Information unavailable	The data on work-related injuries for workers who are not employees is not available.	✓
	403-10 Work-related ill health	Social – Health and Safety – Monitoring and Reporting HSE Incidents – Page 40, Social Data Set – Health and Safety Data – Page 45	403-10-b	Information unavailable	The data on work-related ill health for workers who are not employees is not available.	✓
<b>Training and education</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – ESG Management System – Pages 12-13, Materiality Assessment – Pages 14-16; Social – Human Capital Development – Pages 36-37; Governance – Page 54				
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Social – Social Data Set – Training and Education HR Data FY25 – Page 43				
	404-2 Programs for upgrading employee skills and transition assistance programs	Social – Human Capital Development – Learning & Development Strategy and Specific Programmes – Pages 36-37;	404-2-b	Information unavailable	Information for transition assistance programmes is not available at Group level because programmes are managed at local level.	✓
	404-3 Percentage of employees receiving regular performance and career development reviews	Social – Human Capital Development – Performance Management – Page 36, Social Data Set – Training and Education HR Data – Page 43				

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
<b>Diversity and equal opportunity</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – ESG Management System – Pages 12-13, Materiality Assessment – Pages 14-16; Social – Attractive Employer & Human Capital Development – Pages 34-35; Governance– Transparency and Integrity – Speak Up Platform – Page 56				
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Social – Human Capital Development – Learning & Development Strategy and Specific Programmes – Pages 36-37, Social Data Set – Diversity HR Data FY25 – Page 42  Annual Report and Accounts 2024 – Board of Directors – Pages 48-53				
	405-2 Ratio of basic salary and remuneration of women to men	Social – Attractive Employer – Talent Attraction – Pages 34-35, Social Data Set – Diversity HR Data FY25 – Page 42	405-2	Confidentiality constraints	Richemont does not communicate disclosures on this indicator due to confidentiality constraints. In FY24, Richemont obtained the global gender EQUAL-SALARY certification, recognising its commitment to ensuring a fair and equal reward policy between women and men.	
<b>Non-discrimination</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – ESG Management System – Pages 12-13, Materiality Assessment – Pages 14-16; Social – Attractive Employer – Employee Engagement and Management – Page 35; Governance– Transparency and Integrity – Speak Up Platform – Page 56				
GRI 406: Non- discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Social – Attractive Employer – Employee Engagement and Management – Page 35; Governance – Transparency and Integrity – Speak Up Platform – Page 56	406-1	Confidentiality constraints	Richemont does not communicate disclosures on this indicator due to confidentiality constraints.	
<b>Freedom of association and collective bargaining</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – ESG Management System – Pages 12-13, Materiality Assessment – Pages 14-16; Social – Attractive Employer – Employee Engagement and Management – Page 35;				

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
<b>Freedom of association and collective bargaining continued</b>						
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Social – Attractive Employer – Employee Engagement and Management – Page 35; Supply Chain – Supply Chain Management – Pages 47-49;	407-1	Information incomplete	With a view to constant improvement Richemont conducts a human rights scan including freedom of association and collective bargaining.	
<b>Child labour</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – ESG Management System – Pages 12-13, Materiality Assessment – Pages 14-16; Supply Chain – Supply Chain Management – Risk Management and Due Diligence – Page 48; Governance – Transparency and Integrity – Speak Up Platform – Page 56;  Appendix – Disclosure in Accordance with Art. 964j-I of the Swiss Code of Obligations and the Swiss Ordinance on Due Diligence and Transparency in Relation to Minerals and Metals from Conflict-Affected Areas and Child Labour – Pages 68-69				
GRI 408: Child Labour 2016	408-1 Operations and suppliers at significant risk for incidents of child labour	Supply Chain – Pages 46-53; Governance– Transparency and Integrity – Speak Up Platform – Page 56;  Appendix – Disclosure in Accordance with Art. 964j-I of the Swiss Code of Obligations and the Swiss Ordinance on Due Diligence and Transparency in Relation to Minerals and Metals from Conflict-Affected Areas and Child Labour – Pages 68-69				
<b>Forced or compulsory labour</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – ESG Management System – Standards of Business Conduct – Policies – Page 13, Materiality Assessment – Pages 14-16, Stakeholder Management – Pages 17-18; Governance – Transparency and Integrity – Speak Up Platform – Page 56				

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
<b>Forced or compulsory labour</b> continued						
GRI 409: Forced or Compulsory Labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	Sustainability Approach – Materiality Assessment – Pages 14-16, Stakeholder Management – Pages 17-18; Supply Chain – Pages 46-53; Governance – Transparency and Integrity – Speak Up Platform – Page 56	409-1	Information incomplete	With a view to constant improvement, Richemont conducts human rights scan including forced/ compulsory labour	
<b>Security practices</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – ESG Management System – Pages 12-13, Materiality Assessment – Pages 14-16				
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Sustainability Approach – ESG Management System – Training and Capacity Building – Page 13	410-1	Information incomplete	Richemont is continuously improving its data collection for this indicator. Therefore, information required is currently incomplete.	
<b>Local communities</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – ESG Management System – Pages 12-13, Materiality Assessment – Pages 14-16, Stakeholder Management – Pages 17-18				
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Sustainability Approach – Materiality Assessment – Pages 14-16, Stakeholder Management – Pages 17-18; Social – Health and Safety – Pages 38-40; Supply Chain – Supply Chain Management – Pages 47-49	413-1	Information incomplete	Richemont has a long tradition of philanthropy through its foundations or its employees volunteering work. However, the approach to date does not follow the GRI methodology and cannot be reported as such.	
	413-2 Operations with significant actual and potential negative impacts on local communities	Sustainability Approach – Materiality Assessment – Pages 14-16; Supply Chain – Supply Chain Management – Pages 47-49	413-2	Information incomplete	Richemont has a long tradition of philanthropy through its foundations or its employees volunteering work. However, the approach to date does not follow the GRI methodology and cannot be reported as such.	

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
<b>Supplier social assessment</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – ESG Management System – Pages 12-13, Materiality Assessment – Pages 14-16; Supply Chain – Supply Chain Management – Pages 47-49				
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Supply Chain – Supply Chain Management – Pages 47-49, Gold – Page 50, Diamonds – Page 51, Coloured Gemstones – Pages 51-52, Watch Components – Page 52, Leather – Page 53	414-1	Confidentiality constraints	Richemont does not communicate disclosures on this indicator for confidentiality reasons.	
	414-2 Negative social impacts in the supply chain and actions taken	Supply Chain – Supply Chain Management – Pages 47-49, Gold – Page 50, Diamonds – Page 51, Coloured Gemstones – Page 51, Watch Components – Page 52, Leather – Page 53  Richemont aims to maintain reasonable control over its suppliers' social and environmental impacts throughout the implementation of certification and auditing standards. Related indicators are reported in page 51 for Diamonds, and in page 53 for Leather.	414-2	Confidentiality constraints	Richemont does not communicate disclosures on this indicator for confidentiality reasons.	
<b>Public policy</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – ESG Management System – Pages 12-13, Materiality Assessment – Pages 14-16				
GRI 415: Public Policy 2016	415-1 Political contributions	Sustainability Approach – ESG Management System – Standards of Business Conduct – Page 13 Richemont as a Group does not make contributions (including loans) to political parties or organisations, their officers, elected politicians or candidates for elective office.				
<b>Marketing and labelling</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – ESG Management System – Pages 12-13, Materiality Assessment – Pages 14-16;  Governance – Transparency and Integrity – Pages 55-56, Trust of Clients and Stakeholders – Product Advertising and Labelling – Pages 57-58				

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
<b>Marketing and labelling continued</b>						
GRI 417: Marketing and Labelling 2016	417-1 Requirements for product and service information and labelling	Governance – Trust of Clients and Stakeholders – Product Advertising and Labelling – Pages 57-58	417-1-b	Information unavailable	Information not available at Group level.	
	417-2 Incidents of non-compliance concerning product and service information and labelling	Sustainability Approach – ESG Management System – Standards of Business Conduct – Page 13; Governance – Transparency and Integrity – Conflicts of Interest – Page 55	417-2	Confidentiality constraint	Richemont does not communicate disclosures on this indicator for confidentiality constraints.	
	417-3 Incidents of non-compliance concerning marketing communications	–	417-3	Information unavailable	Information not available at Group level.	
<b>Customer privacy</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – ESG Management System – Pages 12-13, Standards of Business Conduct – Page 13, Materiality Assessment – Pages 14-16;  Governance – Trust of Clients and Stakeholders – Global Data Protection and Privacy – Pages 56-57				
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Governance – Trust of Client and Stakeholders – Global Data Protection and Privacy – Pages 56-57	418-1	Information incomplete	Further details are not available at Group level.	

# 8. SASB Content Index

Richemont's Non-Financial Report 2025 follows the Standard for the Apparel, Accessories & Footwear sector as defined by the Sustainable Accounting Standards Board's (SASB) Sustainable Industry Classification System™ (SICS™). The SASB Content Index specifies where each disclosure can be found in the Non-Financial Report 2025.

## 8.1 Sustainability Disclosure Topics & Accounting Metrics

**Table 1. Sustainability Disclosure Topics & Accounting Metrics**

Accounting metric	Unit of measure	Code	Disclosure
<b>Management of Chemicals in Products</b>			
Discussion of processes to maintain compliance with restricted substances regulations.	n/a	CG-AA-250a.1	Governance – Trust of Clients and Stakeholders – Chemical Competence Center  Richemont maintains a Product Restrictive Substance List, which is regularly reviewed and updated
Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products.	n/a	CG-AA-250a.2	Governance – Trust of Clients and Stakeholders – Chemical Competence Center  The Chemical Safety Committee oversees and controls the processes for managing the safety of chemicals within the Group's operations
<b>Environmental Impacts in the Supply Chain</b>			
Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 in compliance with wastewater discharge permits and/or contractual agreements.	Percentage (%)	CG-AA-430a.1	Supply Chain – Leather
Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have completed the Sustainable Apparel Coalition's Higg Facility Environmental Module (Higg FEM) assessment or an equivalent environmental data assessment.	Percentage (%)	CG-AA-430a.2	Supply Chain – Supply Chain Management
<b>Labour Conditions in the Supply Chain</b>			
Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have been audited to a labour code of conduct, (3) percentage of total audits conducted by a third-party auditor.	Percentage Safety (%)	CG-AA-430b.1	Supply Chain – Supply Chain Management
Priority non-conformance rate and associated corrective action rate for suppliers' labour code of conduct audits.	Rate	CG-AA-430b.2	Rates not reported  Supply Chain – Supply Chain Management
Description of the greatest (1) labour and (2) environmental, health, and safety risks in the supply chain.	n/a	CG-AA-430b.3	Sustainability Approach – ESG Management System – ESG Risk Management – Materiality Assessment  Environment – Environmental Management  Supply Chain – Supply Chain Management
<b>Raw Materials Sourcing</b>			

## 8.1 Sustainability Disclosure Topics & Accounting Metrics (continued)

Accounting metric	Unit of measure	Code	Disclosure
(1) List of priority raw materials; for each priority raw material; (2) environmental and/or social factor(s) most likely to threaten sourcing; (3) discussion on business risks and/or opportunities associated with environmental and/or social factors; and (4) management strategy for addressing business risks and opportunities.	n/a	CG-AA-440a.3	See below table
(1) Amount of priority raw materials purchased, by material; and (2) amount of each priority raw material that is certified to a third-party environmental and/or social standard, by standard.	Metric tons (t)	CG-AA-440a.4	

**Table 2. Activity Metrics**

Accounting metric	Category	Unit of measure	Code	Disclosure
Number of (1) Tier 1 suppliers and (2) suppliers beyond Tier 1.	Quantitative	Number	CG-AA-000.A	Omission

Note: we will not disclose the above information because of incomplete information.

### CG-AA-440a.3

Priority raw material (name)	Environmental and/or social factors	Discussion of business risks and/or opportunities	Management strategy
Watch component suppliers	See Page 52	See Pages 12-16, 52	See Pages 47-49, 52
Gold	See Page 50	See Pages 12-16, 50	See Pages 47-49, 50
Diamonds	See Page 51	See Pages 12-16, 51	See Pages 47-49, 51
Coloured Gemstones	See Pages 51-52	See Pages 12-16, 51-52	See Pages 47-49, 51-52
Leather	See Page 53	See Pages 12-16, 53	See Pages 47-49, 53

Note: we will not disclose the above information because of confidentiality.

RICHEMONT