

Basis of Preparation

Non-Financial Report
2024

RICHMONT

Content

1. About this Document	3
2. Reporting Principles and Standards	3
3. Reporting Scope	4
4. Indicators	5
5. Emission and Conversion Factors	10
6. GRI Correlation Table	12
7. GRI Content Index	13
8. SASB Content Index	35

1. About this Document

Compagnie Financière Richemont SA ('Richemont') is committed to providing stakeholders with accurate and timely updates on its Environmental, Social and Governance (ESG) performance.

The Basis of Preparation (also referenced as 'this document') outlines principles and methodologies that guide the ESG data collection, analysis and reporting at Richemont and that

set the Basis of Preparation of the Richemont Non-Financial Report 2024 (also referenced as 'the Report'); in particular, this document highlights reporting principles and boundaries, alongside the methodology to restate historical data and calculate indicators. The Basis of Preparation document includes the GRI Correlation Table, the GRI Content Index and the SASB Content Index.

2. Reporting Principles and Standards

In FY24, the Group has made further progress in consolidating non-financial reporting practices.

The Richemont Non-Financial Report is published annually and is prepared in accordance with the Global Reporting Initiative (GRI) Standards (2021).

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 carbon emission-related indicators, Richemont follows the Greenhouse Gas Protocol (GHG Protocol) Corporate Standard (financial control approach, defined as a shareholding of at least 50%). Richemont has been tracking its Scope 1, Scope 2, Scope 3.4 (upstream transportation and distribution), and 3.6 (business travel) emissions for more than a decade. 2019 has been selected as the base year, 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 section 5 of this document.

In order to continuously improve its Non-Financial Reporting practices, 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.

In addition, Richemont has considered the recommendations set by the Task Force on Climate-related Financial Disclosures (TCFD) for the voluntary reporting on climate change risks and opportunities. The table presenting the TCFD recommendations and Richemont's corresponding disclosures is available in the Environmental data set section of the Non-Financial Report 2024.

Where financial figures are reported (financial year ended 31 March 2024), 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 2024 Annual Report and Accounts.

Richemont has implemented an ESG Reporting Framework to support the 2024 non-financial reporting process, based on the following principles:

- **Materiality and stakeholder inclusiveness:** the current materiality assessment follows a rigorous methodology. It applies the double materiality principle and is in compliance with the Global Reporting Initiative (GRI) Standards. Additional details about the materiality assessment conducted in 2023 are provided in the dedicated section below and in the Non-Financial Report 2024;
- **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

2. Reporting Principles and Standards continued

- 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 2024;
 - **Completeness:** topics covered in the Report are based on the most updated materiality assessment conducted in 2023, allowing stakeholders to get a complete overview of Richemont's most material ESG impacts;
 - **Sustainability context:** the materiality assessment allowed to identify the most 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 28 Maisons, 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 2024 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.

ESG data related to the Maisons, Gianvito Rossi and the Manufacture Miles, acquired during the reporting period, is not included in the reporting scope of the Non-Financial Report 2024. Acting on our Social Impact and Influencing our Supply Chain chapters do not include data related to YNAP.

The Non-Financial Report 2024 focuses on activities undertaken during the financial year 2024 (1 April 2023 – 31 March 2024), except for environment data, which relates to calendar year 2023, due to the current data collection process.

Financial data used to calculate environmental intensity ratios are based on financial year (1 April 2023 – 31 March 2024).

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

3.2 Restatements

3.2.1 Materiality considerations

Richemont has set a materiality threshold of 5% at GHG category or environment topic level that will trigger recalculations of historical environmental data induced by any of the situations detailed in this section. In addition, materiality is assessed based on judgement of what we believe would impact our readers.

This materiality threshold did not apply to figures reported in Acting on our Social Impact, Influencing our Supply Chain and Sustainability Governance chapters, as none of historical data reported in the Non-Financial Report 2024 was subject to restatement.

3.2.2 Changes in methodology or improved data accuracy

Historical data may differ from previous reports due to the availability of more accurate data, improvements in data reporting or changes in methodology. Restatements of historical data, including base year adjustments, might be required in order to obtain meaningful comparisons and evaluate target achievements. All variations are evaluated on an individual basis, and where these changes induce variations greater than 5%, data is restated for previous years up to 2019 base year depending on data availability.

3.2.3 Treatment of acquisitions and divestments

Acquired entities must be incorporated into the Non-Financial Reporting scope within 12 months of acquisition. Divested entities are excluded from further reporting of performance data from the time when the divestment took place.

3.2.4 Restatement of data during data collection phase

There is a possibility to restate past data due to eventual reporting inaccuracies (human error, data unavailability, system development, etc.). In such cases, appropriate evidence is reviewed internally.

Specifically for environmental data, the below restatements were implemented in the Non-Financial Report 2024 for the following reasons:

- Data completeness: Scope 2, Scope 3.1
- Improved emissions factors used: Scope 2, Scope 3.1, Scope 3.4
- Recalculation due to identified inconsistencies (system/human error): Scope 1, Scope 3.1, Scope 3.5, Scope 3.6.

Furthermore, for Richemont's Scope 3 intensity Science-Based Target, the economic value added has been recalculated with updated Employee benefits expenses.

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

3.3 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 (ISAE3410), 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 input data is unavailable, efforts are made to provide estimates. 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.

Estimates have not been used for the data reported in the Acting on our Social Impact, Influencing our Supply Chain and Sustainability Governance chapters, and where data is not available, this is indicated.

4.2 Acting on our Environmental Impact

GHG Emissions

Indicator	Standard	Methodology
Scope 1 – company facilities	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-owned buildings, mainly manufactures and offices, actual fuel consumption data is available.</p> <p>For leased buildings 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>
Scope 1 – fugitive emissions	GHG Protocol GRI 305-1	<p>Fugitive emissions 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>
Scope 1 – company vehicles	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>Forklifts and non-road equipment are not included in the scope as they are not material for Richemont.</p>
Scope 2 – electricity and purchased heating, cooling or steam	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, mainly manufactures and offices, actual activity data is available.</p> <p>For leased buildings 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 RE100 criteria and the GHG Protocol.</p>

4. Indicators continued

4.2 Acting on our Environmental Impact continued

Indicator	Standard	Methodology
Scope 3.1 – purchased goods and services	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 services, the spend-based method is used. Services' expenses associated with the organisation of events are omitted, however the associated travel expenses emissions are included in the 'Business Travel' category.</p> <p>Specifically, for purchased goods, most of the activity data considers the type, the weight or volume, and raw materials' 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 & 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 Ecolinvent. However, specific materials are subject to Richemont-internal Life Cycle Assessments (LCA) which calculates specific Richemont emission factors for the goods 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 Sapphire Glass, which were critically reviewed by a third party.</p> <p>The emission factors for fine organic stones, eel and ostrich leather have been set to zero as no appropriate emission factor or internal LCA is available. The Group's volumes for these raw materials are relatively low. These emissions will be restated once an appropriate emission factor is available.</p> <p>In terms of omissions:</p> <ul style="list-style-type: none"> – 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; – emissions related to purchased finished products for YNAP only include in-season products; off-season finished products are excluded; – gold alloyed is currently excluded from the Group's emission.
Scope 3.2 – capital goods	GHG Protocol GRI 305-3	<p>The emissions for capital goods are modelled based on the spend data method for furniture and machinery, and based on the average data method for:</p> <ul style="list-style-type: none"> – units purchased as IT equipment (including laptops, desktops, phones, printers); – square metres for buildings and boutiques newly acquired/leased; – units purchased for vehicle (using an average mass except for airplanes and boats using the actual mass).
Scope 3.3 – fuel- and energy-related activities	GHG Protocol GRI 305-3	<p>Average data method is used to calculate fuel and energy upstream emissions associated with its extraction, refining, and transportation.</p> <p>This category includes emissions for activities not included in Scope 1 and 2, as indicated by the GHG Protocol.</p>
Scope 3.4 – upstream transportation and distribution	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 (tCO₂e) and 'distance-based method' data (ton-kilometres and Km).</p> <p>Richemont considers Well-To-Wheel (WTW) emission factors without radiative forcing.</p>
Scope 3.5 – waste generated in our operations	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 waste related to leased buildings for which the lessor cannot provide actual data, Richemont tries to provide an estimate based on local statistics and, worse case, data may not be reported if it is considered inaccurate.</p>

4. Indicators continued

4.2 Acting on our Environmental Impact continued

Indicator	Standard	Methodology
Scope 3.6 – business travel	GHG Protocol GRI 305-3	Emissions are calculated based on the average-data method. The activity data considers the distance travelled by Group employees and by transportation mode. The number of hotel nights booked by country of stay is also considered. Richemont considers Well-To-Wheel (WTW) emission factors without radiative forcing.
Scope 3.7 – employee commuting	GHG Protocol GRI 305-3	The emissions are modelled using the average-data method. The 2023 emissions are estimated using 2022 employee commuting emissions with 2023 FTE. The activity data considers the distance and transportation mode to commute to work. Additionally, Richemont includes the emission of energy usage and equipment used during home office periods of employees also in this category.
Scope 3.8 – upstream leased assets	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.
Scope 3.9 – downstream transportation and distribution	GHG Protocol GRI 305-3	Transportation from Richemont operations to retail or wholesale locations are already accounted for in category 3.4. Customers transportation to and from stores is not included in the inventory when it is not paid nor organised by Richemont as the data is not available.
Scope 3.10 – processing of sold products	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.
Scope 3.11 – use of sold products	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).
Scope 3.12 – end-of-life treatment of sold products	GHG Protocol GRI 305-3	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. Richemont bases its calculations on the amount of purchased products, assuming they are all sold. 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.
Scope 3.13 – downstream leased assets	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.
Scope 3.14 – franchises	GHG Protocol GRI 305-3	The activity data considers energy consumption of the Group's franchise boutiques during the reporting period. Franchises' energy consumption is estimated based on the Group's internal boutique average consumption in 2021.
Scope 3.15 – investments	GHG Protocol GRI 305-3	Excluded. The emissions that would need to be reported in this category are insignificant relative to Richemont's emissions.
Biogenic emissions	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. Indicators continued

4.2 Acting on our Environmental Impact continued

Other Emissions

Indicator	Standard	Methodology
Volatile Organic Compounds (VOC)	GRI 305-7	The VOCs reported cover the following activities: <ul style="list-style-type: none"> – combustion of fuels reported in Scope 1 (company facilities and company vehicles) for the entire company scope; – manufacturing processes of Richemont's main owned industrial sites. Should the VOC emissions not be directly available, they are estimated based on the quantity of solvent by end-use.
Nitrogen Oxides (NOx)	GRI 305-7	Richemont reports the NOx emissions arising from the combustion of fuels reported in Scope 1 (company facilities and company vehicles) for the entire company scope.

Energy

Indicator	Standard	Methodology
Total energy consumption	GRI 302-1	Richemont reports both renewable and non-renewable energy consumption for its building operations and company vehicles.
Energy intensity	GRI 302-3	Energy intensity ratio is calculated including the total energy consumption within the organisation, based on calendar year data. The denominator chosen to calculate the ratio is the total consolidated sales figure plus sales figure from discontinued operations, aligned with the 2024 Annual Report and Accounts.
Energy requirement of products	GRI 302-5	Richemont's products do not require any energy. The few exceptions that exist are not material.

Water

Indicator	Standard	Methodology
Water withdrawal	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, mainly manufactures and offices, actual water withdrawal data is available. For leased buildings 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. Indicators continued

4.2 Acting on our Environmental Impact continued

Waste

Indicator	Standard	Methodology
Waste generated	306-3	Richemont reports the waste generated in its own operations. Waste data is sourced from direct measurement or provided by external waste collectors. The majority of waste is non-hazardous and is mainly composed of municipal waste and cardboard. Hazardous waste is mainly composed of special industrial waste. For waste related to leased buildings for which the lessor cannot provide actual data, Richemont uses local statistical information if available. When no reliable information is found, the waste amount is not included.
Waste diverted from disposal	306-4	For waste related to leased buildings for which the lessor cannot provide actual data, Richemont uses local statistical information if available. When no reliable information is found, the waste amount is not included.
Waste directed to disposal	306-5	For waste related to leased buildings for which the lessor cannot provide actual data, Richemont uses local statistical information if available. When no reliable information is found, the waste amount is not included.

4.3 Acting on our Social Impact

In the Non-Financial Report 2024, Acting on our Social Impact chapter does not include data related to YNAP. FY24 HR data does not include data related to YNAP and the Maison, Gianvito Rossi and the Manufacture Miles, acquired during the reporting period.

FY23 HR data excludes YNAP and Delvaux.

HR data reported in the Acting on our Social Impact chapter are based on head count at the end of March 2024.

Indicator	Standard	Methodology
Training data – the number of participants who have completed the HSE training modules	GRI 404, GRI 403-5	In addition to meeting the GRI requirements, Richemont discloses the number of health and safety training modules completed. The data presented excludes YNAP and external employees.
Work-related injuries and ill health	GRI 403-9, GRI 403-10	The data on work-related injuries and ill health for workers who are not employees is not available.

4.4 Influencing our Supply Chain

In the Non-Financial Report 2024, Influencing our Supply Chain chapter does not include data related to YNAP.

Indicator	Standard	Methodology
Supplier Code of Conduct performance: SCoC signed – Watches and Jewellery		Richemont has opted to disclose the percentage of purchased value from suppliers that have signed the Supplier Code of Conduct. For comparability purposes this new calculation methodology has been applied to the FY23 figure.

5. Emission and Conversion Factors

Carbon Footprint (tCO₂e) = Activity Data (unit) x Emissions Factor (tCO₂e/unit)

We use 100-year GWPs emission factors, otherwise please refer to the below emission factors link. The below emissions factors include the following type of gases: CO₂, CH₄, N₂O, SF₆, HFC5, PFC5, 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	DEFRA 2023 Greenhouse Gas Reporting Conversion Factors https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2023
Scope 2 – Heat and Steam	DEFRA 2023 Greenhouse Gas Reporting Conversion Factors https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2023 Base Empreinte ADEME https://base-empreinte.ademe.fr/donnees/jeu-donnees
Scope 2 – Location Based	IEA Standard International Emission Factors 2023
Scope 2 – Market Based	Green-e, Center for Resource Solutions https://www.green-e.org/2023-residual-mix Association of Issuing Bodies (2022) https://www.aib-net.org/facts/european-residual-mix/2022
Scope 3.1 – Purchased Goods and Services	Ecoinvent (version 3.8 and 3.9.1), WALDB, ADEME Base Carbone, Internal LCA For polished Diamond: Truecost 'ESG analysis May 2019. The Socioeconomic and Environmental Impact of Large-Scale Diamond Mining'. Raw materials for which no open source or relevant emission factors are available are excluded from the analysis until appropriate emission factors are available. DEFRA 2023 Greenhouse Gas Reporting Conversion Factors https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2023
Scope 3.2 – Capital Goods	ADEME Base Carbone
Scope 3.3 – Fuel- and Energy-Related Activities	DEFRA 2023 Greenhouse Gas Reporting Conversion Factors https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2023 IEA Standard International Emission Factors 2023
Scope 3.4 – Transportation and Distribution	DEFRA 2023 Greenhouse Gas Reporting Conversion Factors https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2023 GLEC Framework 2.0 Smart Freight Centre
Scope 3.5 – Waste	DEFRA 2023 Greenhouse Gas Reporting Conversion Factors https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2023
Scope 3.6 – Business Travel	DEFRA 2023 Greenhouse Gas Reporting Conversion Factors https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2023

5. Emission and Conversion Factors continued

Scope 3.7 – Employee Commuting	DEFRA 2023 Greenhouse Gas Reporting Conversion Factors https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2023 AVEM – Association pour l'Avenir du Véhicule Electro-Mobile http://www.avem.fr/actualite-est-ce-que-le-vae-est-polluant-5861.html
Scope 3.12 – End of Life Treatment of Sold Products	DEFRA 2023 Greenhouse Gas Reporting Conversion Factors https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2023
Scope 3.14 – Franchises	DEFRA 2022 Greenhouse Gas Reporting Conversion Factors Greenhouse gas reporting: conversion factors 2022 – GOV.UK (www.gov.uk) IEA Standard International Emission Factors 2022

VOC and NOx conversion factors:	
Volatile Organic Compounds (VOC)	Emissions arising from consumption of fuel: <ul style="list-style-type: none"> – mobile combustion: "Revised 1996 IPCC guidelines for National Greenhouse Gas inventories- reference manual" – stationary combustion: "Good Practice Guidance and Uncertainty Management in National Greenhouse Gas Inventories", Non-CO₂ emissions from stationary combustion Emissions estimated from solvent end-use: European Solvents Industry Group, "Solvent VOC Emissions Inventories 2008-2015", Feb 2018.
Nitrogen Oxides (NOx)	Emissions arising from consumption of fuel: <ul style="list-style-type: none"> – mobile combustion: "Revised 1996 IPCC guidelines for National Greenhouse Gas inventories- reference manual" – stationary combustion: "Good Practice Guidance and Uncertainty Management in National Greenhouse Gas Inventories", Non-CO₂ emissions from stationary combustion

6. GRI Correlation Table

The table below presents the correlation between the material topics identified in the latest Materiality Assessment conducted in 2023 and the GRI Content Index.

Richemont – ESG topic list (2023 Materiality Assessment)	GRI – Material Topics
Environmental sustainability	
Biodiversity & ecosystems	GRI 304 – Biodiversity
Circular economy	GRI 301 – Materials
Climate, emissions & energy	GRI 302 – Energy; GRI 305 – Emissions
Pollution of natural resources	GRI 303 – Water and Effluents; GRI 308 – Supplier Environmental Assessment
Protected species & animal welfare	GRI 304 – Biodiversity; GRI 308 – Supplier Environmental Assessment
Waste management	GRI 306 – Waste; GRI 301 – Materials
Water stewardship	GRI 303 – Water and Effluents; GRI 308 – Supplier Environmental Assessment
Social sustainability	
Diversity, Equity & Inclusion (DEI) across the value chain	GRI 405 – Diversity and Equal Opportunity; GRI 406 – Non-discrimination
Health, safety & well-being in own operations	GRI 403 – Occupational Health and Safety
Social impact & community support	GRI 204 – Procurement Practices; GRI 413 – Local Communities; GRI 414 – Supplier Social Assessment
Talent attraction & skill development (Human Capital)	GRI 401 – Employment; GRI 402 – Labor/Management Relations; GRI 404 – Training and Education; GRI 406 – Non-discrimination
Governance & economic sustainability	
Customer expectations & satisfaction	GRI 416 – Customer Health and Safety; GRI 417 – Marketing and Labelling; GRI 418 – Customer Privacy
Data privacy & cybersecurity	GRI 418 – Customer Privacy
Governance, ethics & compliance	GRI 205 – Anticorruption; GRI 206 – Anti-competitive Behavior; GRI 415 – Public Policy; GRI 207 – Tax; GRI 418 – Customer Privacy
Product innovation, creativity & quality	–
Stakeholder engagement	GRI 2-29 – General Disclosures – Stakeholder Engagement
Sustainable finance & investments	GRI 201 – Economic Performance; GRI 207 – Tax; GRI 203 – Indirect Economic Impacts
Value chain & supply chain sustainability	
Conflict minerals	GRI 414 – Supplier Social Assessment
Hazardous chemicals	GRI 403 – Occupational Health and Safety; GRI 416 – Customer Health and Safety
Human rights & labour standards across the value chain	GRI 407 – Freedom of Association and Collective Bargaining; GRI 403 – Occupational Health and Safety; GRI 408 – Child Labor; GRI 409 – Forced or Compulsory Labor; GRI 410 – Security Practices; GRI 413 – Local Communities; GRI 414 – Supplier Social Assessment
Transparency & traceability of raw materials	GRI 308 – Supplier Environmental Assessment; GRI 414 – Supplier Social Assessment

7. GRI Content Index

Statement of use	Richemont has reported in accordance with the GRI Standards for the period 1 April 2023 – 31 March 2024.
GRI 1 used	GRI 1: Foundation 2021

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
General disclosures						
GRI 2: General Disclosures 2021	2-1 Organisational details	Introduction – About this Report – Page 4, About Richemont – Pages 5-6 Basis of Preparation – Reporting Scope – Page 4 Annual Report and Accounts 2024 – Corporate Governance – Group Structure and Shareholders – Page 53				✓
	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	Acting on our Environmental Impact – Pages 22-42 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 5-6; Influencing our Supply Chain – Pages 62-70	2-6-b ii; iii	Information incomplete	Information incomplete for downstream entities. The Influencing our Supply Chain chapter covers primarily the supply chains of gold, diamonds, coloured gemstones, watch components and leather.	✓
	2-7 Employees	Acting on our Social Impact – Being an Attractive Employer – Pages 44-45, Social Data set – Global HR data FY24 – Page 56	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	
General disclosures 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	Introduction – ESG Management System – Governance and Management – Page 12 Annual Report and Accounts 2024 – 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 2024 – 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	Sustainability Governance – Promoting Transparency and Integrity – Conflict of Interest – Page 72 Annual Report and Accounts 2024 – Corporate Governance – Board of Directors – Pages 55-60				✓
	2-12 Role of the highest governance body in overseeing the management of impacts	Introduction – ESG Management System – Governance and Management – Page 12, ESG Risk Management – Pages 18-19 Annual Report and Accounts 2024 – Corporate Governance – Board of Directors – Audit Committee – Page 57				✓
	2-13 Delegation of responsibility for managing impacts	Introduction – ESG Management System – Governance and Management – Page 12 Annual Report and Accounts 2024 – Corporate Governance – Board of Directors – Governance and Sustainability Committee – Pages 57-58				✓
	2-14 Role of the highest governance body in sustainability reporting	Introduction – ESG Management System – Governance and Management – Page 12				✓

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
General disclosures continued						
GRI 2: General Disclosures 2021 continued	2-15 Conflicts of interest	Sustainability Governance – Promoting Transparency and Integrity – Conflict of Interest – Page 72 Annual Report and Accounts 2024 – Corporate Governance – Board of Directors – Pages 55-60, Group Structure and Shareholders – Group Structure – Page 53, Significant shareholders – Page 53, Cross-shareholdings – Page 53; Consolidated Financial Statement – Notes to the Consolidated Financial Statements – 36. Related-Party Transactions – Pages 134-136; Compensation Report – Pages 65-79				✓
	2-16 Communication of critical concerns	Sustainability Governance – Speaking Up and Reinforcing our Values – Page 78				✓
	2-17 Collective knowledge of the highest governance body	Introduction – ESG Management System – Governance and Management – Page 12				✓
	2-18 Evaluation of the performance of the highest governance body	Introduction – ESG Management System – Governance and Management – Page 12 Annual Report and Accounts 2024 – Corporate Governance – Board Evaluation – Page 56				✓
	2-19 Remuneration policies	Annual Report and Accounts 2024 – Compensation Report – Compensation of the Senior Executive Committee – Pages 67-72				✓
	2-20 Process to determine remuneration	Annual Report and Accounts 2024 – Compensation Report – Compensation of the Senior Executive Committee – Pages 67-72 Specific note on point 2-20-a iii: consultants are performing benchmarking studies				✓
	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 7				✓


7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
General disclosures continued						
GRI 2: General Disclosures 2021 continued	2-23 Policy commitments	<p>Introduction – ESG Management System – Governance and Management – Page 12; Acting on our Environmental Impact – Introduction – Page 23, Biodiversity Conservation – Page 29; Acting on our Social Impact – Being an Attractive Employer – Pages 44-45, Promoting Diversity and Equal Opportunity – Pages 49-50, Ensuring the Health and Safety of our People – Pages 51-54; Influencing our Supply Chain – Introduction – Pages 62-63; Sustainability Governance – Business and Human Rights – Pages 76-77</p> <p>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.</p>				
	2-24 Embedding policy commitments	<p>Introduction – ESG Management System – Pages 11-13, Standards of Business Conduct – Page 14; Sustainability Governance – Promoting Transparency and Integrity – Page 72, Maintaining the Trust of Clients and Stakeholders – Pages 73-75, Speaking Up and Reinforcing our Values – Page 78, Tools and Training that Support Adherence to our Policies – Page 79</p>				
	2-25 Processes to remediate negative impacts	<p>Introduction – ESG Management System – Pages 11-13, Materiality Assessment – Pages 15-17, ESG Risk Management – Pages 18-19; Acting on our Environmental Impact – Working to Address Environmental Challenges – Pages 32-38; Acting on our Social Impact – Promoting Diversity and Equal Opportunity – Page 49, Ensuring the Health and Safety of our People – Pages 51-54; Influencing our Supply Chain – Introduction – Pages 62-63; Sustainability Governance – Business and Human Rights – Pages 76-77, Speaking Up and Reinforcing our Values – Page 78, Tools and Training that Support Adherence to our Policies – Page 79</p> <p>Annual Report and Accounts 2024 – Corporate Governance – Control and Risk Management Instruments – Page 60</p>	2-25-d; 2-25-e	Confidentiality constraints	Richemont does not communicate disclosures on this indicator for confidentiality reasons.	


7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
General disclosures continued						
GRI 2: General Disclosures 2021 continued	2-26 Mechanisms for seeking advice and raising concerns	Sustainability Governance – Speaking Up and Reinforcing our Values – Page 78, Tools and Training that Support Adherence to our Policies – Page 79				✓
	2-27 Compliance with laws and regulations	Introduction – Standards of Business Conduct – Page 14	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	Introduction – Stakeholder Management – Pages 20-21; Sustainability Governance – Maintaining the Trust of Clients and Stakeholders – Supporting Standards and Sector Initiatives Against Illicit Trade – Page 73				✓
	2-29 Approach to stakeholder engagement	Introduction – Stakeholder Management – Pages 20-21				✓
	2-30 Collective bargaining agreements	Acting on our Social Impact – Being an Attractive Employer – Employee Engagement and Management – Page 45	2-30	Information incomplete	The coverage of collective bargaining is disclosed for employees in Europe.	
Material topics						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Introduction – Materiality Assessment – Pages 15-17				✓
	3-2 List of material topics	Introduction – Materiality Assessment – Outcome – Page 16				✓
Economic performance						
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Annual Report and Accounts 2024 – Consolidated Financial Statements – Pages 83-147				✓

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
Economic performance (continued)						
GRI 201: Economic Performance 2016 continued	201-2 Financial implications and other risks and opportunities due to climate change	Introduction – ESG Risk Management – Pages 18-19; Acting on our Environmental Impact – Environmental Data Set – TCFD – Page 42	201-2 ii; iii; v	Information incomplete	<p>This year the Group undertook its first ESG ROA that builds on material ESG topics that impact Richemont and its stakeholders. The ROA also considers the requirements of the TCFD.</p> <p>An overview of relevant risks and opportunities is available in the Report's Introduction chapter.</p> <p>Richemont will provide further disclosures on the financial risks linked to climate-related activities, as part of the Swiss Ordinance on Climate Disclosure reporting obligations.</p>	
	201-3 Defined benefit plan obligations and other retirement plans	Annual Report and Accounts 2024 – Employee Benefit Obligations – Pages 112-115	201-3-d	Information unavailable	Information not available at Group level.	
	201-4 Financial assistance received from government	<p>Richemont does not receive significant financial assistance from government.</p> <p>Information related to 201-4-c is reported in the Annual Report and Accounts 2024 (Corporate Governance – Group Structure and Shareholders – Page 53, Capital Structure – Pages 54-55)</p>				
Procurement practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	Introduction – ESG Management System – Pages 11-13, Materiality Assessment – Pages 15-17; Influencing our Supply Chain – Introduction – Pages 62-63				
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.	

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
Anti-corruption						
GRI 3: Material Topics 2021	3-3 Management of material topics	Introduction – ESG Management System – Pages 11-13, Standards of Business Conduct – Page 14, Materiality Assessment – Pages 15-17, ESG Risk Management – Pages 18-19; Influencing our Supply Chain – Introduction – Pages 62-63; Sustainability Governance – Promoting Transparency and Integrity – Anti-Bribery and Corruption – Page 72 Annual Report and Accounts 2024 – Corporate Governance – Board of Directors – Control and Risk Management Instruments – Page 60				
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	Sustainability Governance – Promoting Transparency and Integrity – Anti-Bribery and Corruption – Page 72, Tools and Training that Support Adherence to our Policies – Page 79	205-2-c; 205-2-d; 205-2-e	Information incomplete	Anti-corruption policies updates to be provided to Board members regularly.	
	205-3 Confirmed incidents of corruption and actions taken	Sustainability Governance – Promoting Transparency and Integrity – Anti-Bribery and Corruption – Page 72				
Anti-competitive behavior						
GRI 3: Material Topics 2021	3-3 Management of material topics	Introduction – ESG Management System – Pages 11-13, Standards of Business Conduct – Page 14, Materiality Assessment – Pages 15-17				
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Introduction – Standards of Business Conduct – Page 14				


7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
Tax						
GRI 3: Material Topics 2021	3-3 Management of material topics	Introduction – ESG Management System – Pages 11-13, Materiality Assessment – Pages 15-17; Sustainability Governance – Promoting Transparency and Integrity – Tax – Page 72 Richemont Tax Strategy and Tax Risk Management				
GRI 207: Tax 2019	207-1 Approach to tax	Sustainability Governance – Promoting Transparency and Integrity – Tax – Page 72 Richemont Tax Strategy and Tax Risk Management				✓
	207-2 Tax governance, control, and risk management	Sustainability Governance – Promoting Transparency and Integrity – Tax – Page 72 Richemont Tax Strategy and Tax Risk Management				✓
	207-3 Stakeholder engagement and management of concerns related to tax	Sustainability Governance – Promoting Transparency and Integrity – Tax – Page 72 Richemont Tax Strategy and Tax Risk Management				✓
	207-4 Country-by-country reporting	Richemont Tax Strategy and Tax Risk Management Annual Report and Accounts 2024 – 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.				
Materials						
GRI 3: Material Topics 2021	3-3 Management of material topics	Introduction – ESG Management System – Pages 11-13, Materiality Assessment – Pages 15-17				
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	
Materials continued						
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.	
Energy						
GRI 3: Material Topics 2021	3-3 Management of material topics	Introduction – ESG Management System – Pages 11-13, Materiality Assessment – Pages 15-17; Acting on our Environmental Impact – Introduction – Page 23, Working to Address Environmental Challenges – Buildings Efficiency – Pages 33-34, Energy Management – Pages 35-36				
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Acting on our Environmental Impact – Working to Address Environmental Challenges – Energy Management – Performance – Pages 35-36, Environmental Data Set – Energy Performance – Page 41 Basis of Preparation – 4. Indicators – 4.2 Acting on our Environmental Impact – Pages 5-9				
	302-2 Energy consumption outside of the organisation	–	302-2	Information incomplete	Information not available at Group level.	
	302-3 Energy intensity	Acting on our Environmental Impact – Working to Address Environmental Challenges – Energy Management – Performance – Pages 35-36, Environmental Data Set – Energy Performance – Page 41 Basis of Preparation – 4. Indicators – 4.2 Acting on our Environmental Impact – Pages 5-9				
	302-4 Reduction of energy consumption	–	302-4	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	
Water and effluents						
GRI 3: Material Topics 2021	3-3 Management of material topics	Introduction – ESG Management System – Pages 11-13, Materiality Assessment – Pages 15-17; Acting on our Environmental Impact – Freshwater Stewardship – Management Approach – Pages 30-31				
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Acting on our Environmental Impact – Freshwater Stewardship – Management Approach – Page 30	303-1	Information unavailable	Richemont is working to improve the data collection process.	
	303-2 Management of water discharge-related impacts	Acting on our Environmental Impact – Freshwater Stewardship – Management Approach – Page 30; Acting on our Social Impact – Ensuring the Health and Safety of our People – Management Approach – H&S Legal Compliance and Environmental Legislation – Page 52	303-2	Information incomplete	Richemont is working to improve the data collection process.	
	303-3 Water withdrawal	Acting on our Environmental Impact – Freshwater Stewardship – Performance – Pages 30-31, Environmental Data Set – Water Performance – Page 41 Basis of Preparation – 4. Indicators – 4.2 Acting on our Environmental Impact – Pages 5-9	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.	
Biodiversity						
GRI 3: Material Topics 2021	3-3 Management of material topics	Introduction – Materiality Assessment – Pages 15-17; Acting on our Environmental Impact – Biodiversity Conservation – Page 29				
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	Acting on our Environmental Impact – Biodiversity Conservation – Acting on our Direct Operations – Page 29	304-1	Information incomplete	Richemont conducted a biodiversity risk assessment study across its owned sites. Findings are currently under evaluation.	

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
Biodiversity continued						
GRI 304: Biodiversity 2016 continued	304-2 Significant impacts of activities, products and services on biodiversity	Acting on our Environmental Impact – Biodiversity Conservation – Page 29	304-2	Information incomplete	Richemont conducted a biodiversity screening across its value chain. Findings are currently under evaluation.	
	304-3 Habitats protected or restored	Acting on our Environmental Impact – Biodiversity Conservation – Page 29	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.	
Emissions						
GRI 3: Material Topics 2021	3-3 Management of material topics	Introduction – ESG Management System – Pages 11-13, Materiality Assessment – Pages 15-17; Acting on our Environmental Impact – Climate Mitigation – Page Pages 24-28				
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Acting on our Environmental Impact – Climate Mitigation – GHG Emissions Performance – Pages 26-28, Environmental Data Set – GHG Emissions Performance – Page 40 Basis of Preparation – 2. Reporting Principles and Standards – Pages 3-4; 4. Indicators – 4.2 Acting on our Environmental Impact – Pages 5-9; 5. Emission and Conversion Factors – Pages 10-11				
	305-2 Energy indirect (Scope 2) GHG emissions	Acting on our Environmental Impact – Climate Mitigation – GHG Emissions Performance – Pages 26-28, Environmental Data Set – GHG Emissions Performance – Page 40 Basis of Preparation – 2. Reporting Principles and Standards – Pages 3-4; 4. Indicators – 4.2 Acting on our Environmental Impact – Pages 5-9; 5. Emission and Conversion Factors – Pages 10-11				

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
Emissions continued						
GRI 305: Emissions 2016 continued	305-3 Other indirect (Scope 3) GHG emissions	Acting on our Environmental Impact – Climate Mitigation – GHG Emissions Performance – Pages 26-28, Environmental Data Set – GHG Emissions Performance – Page 40 Basis of Preparation – 2. Reporting Principles and Standards – Pages 3-4; 4. Indicators – 4.2 Acting on our Environmental Impact – Pages 5-9; 5. Emission and Conversion Factors – Pages 10-11	305-3-c	Information unavailable	Information is not available.	
	305-4 GHG emissions intensity	Acting on our Environmental Impact – Climate Mitigation – GHG Emissions Performance – Pages 26-28, Environmental Data Set – GHG Emissions Performance – Page 40				
	305-5 Reduction of GHG emissions	Acting on our Environmental Impact – Climate Mitigation – GHG Emissions Performance – Pages 26-28, Environmental Data Set – GHG Emissions Performance – Page 40	305-5	Information incomplete	Richemont is working to further improve the data collection.	
	305-6 Emissions of ozone-depleting substances (ODS)	Acting on our Environmental Impact – Working to Address Environmental Challenges – Pollution Prevention and Control – Page 32	305-6	Information unavailable	Information not available at Group level.	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Information on Non-Methane Volatile Organic Compound (NMVOC) emissions and Nitrous Oxides (NOx) is available at the following location: Acting on our Environmental Impact – Working to Address Environmental Challenges – Pollution Prevention and Control – Page 32	305-7	Information unavailable	Information on SOx, PoP, HAP and PM are not available at Group level.	
Waste						
GRI 3: Material Topics 2021	3-3 Management of material topics	Introduction – Materiality Assessment – Pages 15-17; Acting on our Environmental Impact – Working to Address Environmental Challenges – Waste Management – Page 38				
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Introduction – Materiality Assessment – Pages 15-17; Acting on our Environmental Impact – Working to Address Environmental Challenges – Waste Management – Page 38				

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
Waste continued						
GRI 306: Waste 2020 continued	306-2 Management of significant waste-related impacts	Introduction – Materiality Assessment – Pages 15-17; Acting on our Environmental Impact – Working to Address Environmental Challenges – Waste Management – Page 38 Basis of Preparation – 4. Indicators – 4.2 Acting on our Environmental Impact – Pages 5-9	306-2-b	Information unavailable	Information not available at Group level.	
	306-3 Waste generated	Acting on our Environmental Impact – Working to Address Environmental Challenges – Waste Management – Performance – Page 38 Basis of Preparation – 4. Indicators – 4.2 Acting on our Environmental Impact – Pages 5-9				
	306-4 Waste diverted from disposal	Introduction – Materiality Assessment – Pages 15-17; Acting on our Environmental Impact – Working to Address Environmental Challenges – Waste Management – Performance – Page 38	306-4-d; 306-4-e	Information incomplete	Information incomplete at Group level.	
	306-5 Waste directed to disposal	Introduction – Materiality Assessment – Pages 15-17; Acting on our Environmental Impact – Working to Address Environmental Challenges – Waste Management – Performance – Page 38	306-5-d; 306-5-e	Information incomplete	Information incomplete at Group level.	
Supplier environmental assessment						
GRI 3: Material Topics 2021	3-3 Management of material topics	Introduction – ESG Management System – Pages 11-13, Materiality Assessment – Pages 15-17; Influencing our Supply Chain – Introduction – Pages 62-63				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Influencing our Supply Chain – Leather – Pages 69-70, Gold – Pages 64-65	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	Influencing our Supply Chain – Introduction – Pages 62-63, Gold – Pages 64-65, Diamonds – Page 66, Coloured Gemstones – Page 67, Watch Components – Page 68, Leather – Pages 69-70	308-2	Confidentially constraints	Richemont does not communicate disclosures on this indicator for confidentiality reasons.	




7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
Employment						
GRI 3: Material Topics 2021	3-3 Management of material topics	Introduction – ESG Management System – Pages 11-13, Materiality Assessment – Pages 15-17; Acting on our Social Impact – Being an Attractive Employer – Pages 44-45				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Acting on our Social Impact – Social Data Set – New Employee Hires and Employee Turnover – Page 58	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	Acting on our Social Impact – Being an Attractive Employer – Pages 44-45 Annual Report and Accounts 2024 – 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	Acting on our Social Impact – Being an Attractive Employer – Pages 44-45	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.	
Labor/management relations						
GRI 3: Material Topics 2021	3-3 Management of material topics	Introduction – ESG Management System – Pages 11-13, Materiality Assessment – Pages 15-17; Acting on our Social Impact – Promoting Diversity and Equal Opportunity – Management Approach – Pages 49-50				
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Acting on our Social Impact – Fostering Human Capital Development – Human Capital Development – Pages 46-47	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.	
Occupational health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	Introduction – ESG Management System – Pages 11-13, Materiality Assessment – Pages 15-17; Acting on our Social Impact – Ensuring the Health and Safety of Our People – Pages 51-54				

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
Occupational health and safety continued						
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Acting on our Social Impact – Ensuring the Health and Safety of Our People – Management Approach – Pages 51-53				✓
	403-2 Hazard identification, risk assessment, and incident investigation	Introduction – Standards of Business Conduct – Page 14; Acting on our Social Impact – Ensuring the Health and Safety of Our People – Management Approach – Hazard Identification, Risk Assessment and Incident Investigation – Page 52, Performance – Monitoring and Reporting HSE Incidents – Pages 53-54, Performance – Assurance Programme – Page 53; Sustainability Governance – Speaking Up and Reinforcing our Values – Page 78				✓
	403-3 Occupational health services	Acting on our Social Impact – Ensuring the Health and Safety of Our People – Performance – Health and Safety Training and Campaigns – Page 54				✓
	403-4 Worker participation, consultation, and communication on occupational health and safety	Acting on our Social Impact – Ensuring the Health and Safety of Our People – Management Approach – Pages 51-53				✓
	403-5 Worker training on occupational health and safety	Acting on our Social Impact – Ensuring the Health and Safety of Our People – Performance – Health and Safety Training and Campaigns – Page 54, Social Data Set – Health and Safety Training Data – Page 60				✓
	403-6 Promotion of worker health	Acting on our Social Impact – Being an Attractive Employer – Pages 44-45, Ensuring the Health and Safety of our People – Pages 51-54	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	Acting on our Social Impact – Ensuring the Health and Safety of Our People – Management Approach – Pages 51-53				✓

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
Occupational health and safety continued						
GRI 403: Occupational Health and Safety 2018 continued	403-8 Workers covered by an occupational health and safety management system	Acting on our Social Impact – Ensuring the Health and Safety of our People – Management Approach – Pages 51-53				
	403-9 Work-related injuries	Acting on our Social Impact – Ensuring the Health and Safety of Our People – Performance – Monitoring and Reporting HSE Incidents – Pages 53-54, Social Data Set – Health and Safety Data – Page 60	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	Acting on our Social Impact – Ensuring the Health and Safety of Our People – Performance – Monitoring and Reporting System for HSE Incidents – Pages 53-54, Social Data Set – Health and Safety Data – Page 60	403-10-b	Information unavailable	The data on work-related ill health for workers who are not employees is not available.	
Training and education						
GRI 3: Material Topics 2021	3-3 Management of material topics	Introduction – ESG Management System – Pages 11-13, Materiality Assessment – Pages 15-17; Acting on our Social Impact – Fostering Human Capital Development – Pages 46-48; Sustainability Governance – Tools and Training that Support Adherence to our Policies – Page 79				
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Acting on our Social Impact – Social Data Set – Training and Education HR Data FY24 – Page 58				
	404-2 Programs for upgrading employee skills and transition assistance programs	Acting on our Social Impact – Fostering Human Capital Development – Pages 46-48; Sustainability Governance – Tools and Training that Support Adherence to our Policies – Page 79	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	Acting on our Social Impact – Fostering Human Capital Development – Performance – Page 48, Social Data Set – Training and Education HR Data – Pages 58-59				

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
Diversity and equal opportunity						
GRI 3: Material Topics 2021	3-3 Management of material topics	Introduction – ESG Management System – Pages 11-13, Materiality Assessment – Pages 15-17; Acting on our Social Impact – Promoting Diversity and Equal Opportunity – Pages 49-50				
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Acting on our Social Impact – Promoting Diversity and Equal Opportunity – Performance – Page 50, Social Data Set – Diversity HR Data FY24 – Page 57 Annual Report and Accounts 2024 – Board of Directors – Pages 55-60				
	405-2 Ratio of basic salary and remuneration of women to men	Acting on our Social Impact – Promoting Diversity and Equal Opportunity – Pages 49-50	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.	
Non-discrimination						
GRI 3: Material Topics 2021	3-3 Management of material topics	Introduction – ESG Management System – Pages 11-13, Materiality Assessment – Pages 15-17, Standards of Business Conduct – Page 14; Acting on our Social Impact – Being an Attractive Employer – Management Approach – Employee Engagement and Management – Page 45, Promoting Diversity and Equal Opportunity – Pages 49-50; Sustainability Governance – Business and Human Rights – Pages 76-77				
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Sustainability Governance – Speaking Up and Reinforcing our Values – Page 78	406-1	Confidentiality constraints	Richemont does not communicate disclosures on this indicator due to confidentiality constraints.	
Freedom of association and collective bargaining						
GRI 3: Material Topics 2021	3-3 Management of material topics	Introduction – ESG Management System – Pages 11-13, Materiality Assessment – Pages 15-17; Acting on our Social Impact – Being an Attractive Employer – Management Approach – Employee Engagement and Management – Page 45; Sustainability Governance – Business and Human Rights – Pages 76-77				

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
Freedom of association and collective bargaining continued						
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	Acting on our Social Impact – Being an Attractive Employer – Management Approach – Employee Engagement and Management – Page 45; Influencing our Supply Chain – Introduction – Pages 62-63; Sustainability Governance – Business and Human Rights – Pages 76-77	407-1	Information incomplete	With a view to constant improvement Richemont conducts a human rights scan including freedom of association and collective bargaining.	
Child labor						
GRI 3: Material Topics 2021	3-3 Management of material topics	Introduction – ESG Management System – Pages 11-13, Materiality Assessment – Pages 15-17; Influencing our Supply Chain – Management Approach – Risk Management and Due Diligence – Page 63; Sustainability Governance – Business and Human Rights – Pages 76-77, Speaking up and Reinforcing our Values – Page 78, Tools and Training that Support Adherence to our Policies – Page 79; 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				
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Influencing our Supply Chain – Pages 62-70; Sustainability Governance – Business and Human Rights – Pages 76-77, Tools and Training that Support Adherence to our Policies – Page 79; 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				
Forced or compulsory labor						
GRI 3: Material Topics 2021	3-3 Management of material topics	Introduction – Standards of Business Conduct – Page 14, ESG Management System – Policies – Page 12, Materiality Assessment – Pages 15-17, Stakeholder Management – Pages 20-21; Sustainability Governance – Business and Human Rights – Pages 76-77, Tools and Training that Support Adherence to our Policies – Page 79				


7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
Forced or compulsory labor continued						
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Influencing our Supply Chain – Pages 62-70; Sustainability Governance – Business and Human Rights – Pages 76-77, Tools and Training that Support Adherence to our Policies – Page 79 Slavery & Human Trafficking Statement	409-1	Information incomplete	With a view to constant improvement Richemont conducts human rights scan including freedom of association and collective bargaining.	
Security practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	Introduction – ESG Management System – Pages 11-13, Materiality Assessment – Pages 15-17				
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Sustainability Governance – Tools and Training that Supports Adherence to our Policies – Page 79	410-1	Information incomplete	Richemont is continuously improving its data collection for this indicator. Therefore, information required is currently incomplete.	
Local communities						
GRI 3: Material Topics 2021	3-3 Management of material topics	Introduction – ESG Management System – Pages 11-13, Materiality Assessment – Focus on Richemont's Material Topics – Page 17, ESG Risk Management – Pages 18-19				
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Introduction – Materiality Assessment – Focus on Richemont's Material Topics – Page 17, Stakeholder Management – Pages 20-21; Acting on our Social Impact – Ensuring the Health and Safety of our People – Management Approach – Pages 51-53; Influencing our Supply Chain – Introduction – Management Approach – Risk Management and Due Diligence – Page 63	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	Introduction – Materiality Assessment – Outcome – Page 16, ESG Risk Management – Pages 18-19	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.	

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
Supplier social assessment						
GRI 3: Material Topics 2021	3-3 Management of material topics	Introduction – ESG Management System – Pages 11-13, Materiality Assessment – Pages 15-17, ESG Risk Management – Pages 18-19; Influencing our Supply Chain – Pages 62-70				
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Influencing our Supply Chain – Introduction – Pages 62-63, Gold – Pages 64-65, Diamonds – Page 66, Coloured Gemstones – Page 67, Watch Components – Page 68, Leather – Pages 69-70	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	Influencing our Supply Chain – Introduction – Pages 62-63, Gold – Pages 64-65, Diamonds – Page 66, Coloured Gemstones – Page 67, Watch Components – Page 68, Leather – Pages 69-70	414-2	Confidentiality constraints	Richemont does not communicate disclosures on this indicator for confidentiality reasons.	
Public policy						
GRI 3: Material Topics 2021	3-3 Management of material topics	Introduction – ESG Management System – Pages 11-13, Materiality Assessment – Pages 15-17, Standards of Business Conduct – Page 14				
GRI 415: Public Policy 2016	415-1 Political contributions	Introduction – Standards of Business Conduct – Page 14 Richemont as a Group does not make contributions (including loans) to political parties or organisations, their officers, elected politicians and candidates for elective office.				
Customer health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	Introduction – ESG Management System – Pages 11-13, Standards of Business Conduct – Page 14, Materiality Assessment – Pages 15-17; Acting on our Environmental Impact – Working to Address Environmental Challenges – Circularity – Page 37; Sustainability Governance – Promoting Transparency and Integrity – Page 72				
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	–	416-1	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	
Customer health and safety continued						
GRI 416: Customer Health and Safety 2016 continued	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	–	416-2	Confidentiality constraints	Richemont does not communicate disclosures on this indicator for confidentiality constraints.	
Marketing and labelling						
GRI 3: Material Topics 2021	3-3 Management of material topics	Introduction – ESG Management System – Pages 11-13, Standards of Business Conduct – Page 14, Materiality Assessment – Pages 15-17; Sustainability Governance – Promoting Transparency and Integrity – Page 72, Maintaining the Trust of Clients and Stakeholders – Product, Advertising and Labelling – Page 75				
GRI 417: Marketing and Labelling 2016	417-1 Requirements for product and service information and labelling	Sustainability Governance – Maintaining the Trust of Clients and Stakeholders – Product, Advertising and Labelling – Page 75	417-1-b	Information unavailable	Information not available at Group level.	
	417-2 Incidents of non-compliance concerning product and service information and labelling	Introduction – Standards of Business Conduct – Page 14	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.	

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
Customer privacy						
GRI 3: Material Topics 2021	3-3 Management of material topics	Introduction – ESG Management System – Pages 11-13, Standards of Business Conduct – Page 14, Materiality Assessment – Pages 15-17; Sustainability Governance – Maintaining the Trust of Clients and Stakeholders – Global Data Privacy and Compliance Programmes – Pages 73-74				
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Introduction – Standards of Business Conduct – Page 14; Sustainability Governance – Maintaining the Trust of Client and Stakeholders – Pages 73-75	418-1	Information incomplete	Further details are not available at Group level.	

8. SASB Content Index

Richemont's Non-financial Report 2024 also 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 2024 Non-Financial Report.

8.1 Sustainability Disclosure Topics & Accounting Metrics

Table 1. Sustainability Disclosure Topics & Accounting Metrics

Accounting metric	Unit of measure	Code	Disclosure
Management of Chemicals in Products			
Discussion of processes to maintain compliance with restricted substances regulations.	n/a	CG-AA-250a.1	Sustainability Governance – Maintaining the 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	Sustainability Governance – Maintaining the Trust of Clients and Stakeholders – Chemical Competence Center The Chemical Management Committee oversees and controls the processes for managing the safety of chemicals within the Group's operations
Environmental Impacts in the Supply Chain			
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	Influencing our Supply Chain – Introduction, 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	Influencing our Supply Chain – Introduction
Labour Conditions in the Supply Chain			
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	Influencing our Supply Chain Sustainability Governance – Business and Human Rights
Priority non-conformance rate and associated corrective action rate for suppliers' labour code of conduct audits.	Rate	CG-AA-430b.2	Rates not reported Influencing our Supply Chain Sustainability Governance – Business and Human Rights
Description of the greatest (1) labour and (2) environmental, health, and safety risks in the supply chain.	n/a	CG-AA-430b.3	Introduction – ESG Risk Management Acting on our Environmental Impact – Climate Mitigation, Biodiversity Conservation Influencing our Supply Chain – Introduction Sustainability Governance – Business and Human Rights – Due Diligence Process

8. SASB Content Index (continued)

8.1 Sustainability Disclosure Topics & Accounting Metrics (continued)

Accounting metric	Unit of measure	Code	Disclosure
Raw Materials Sourcing			
(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 68	See Pages 18-19, 68	See Pages 62-63, 68
Gold	See Pages 64-65	See Pages 18-19, 64-65	See Pages 62-65
Diamonds	See Page 66	See Pages 18-19, 66	See Pages 62-63, 66
Coloured Gemstones	See Page 67	See Pages 18-19, 67	See Pages 62-63, 67
Leather	See Pages 69-70	See Pages 18-19, 69-70	See Pages 62-63, 69-70

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



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