

Basis of
Preparation
Non-Financial Report
2026

RICHMONT

Content

1.	About this Document	3
2.	Reporting Principles and Standards	3
3.	Reporting Scope and Methodology	4
4.	Indicators	6
5.	Emission and Conversion Factors	15
6.	GRI Correlation Table	17
7.	GRI Content Index	18
8.	SASB Content Index	39

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 2026 (also referenced as 'the Report').

In particular, this document highlights reporting principles and boundaries, indicators, and methodological changes implemented during the financial year 2026 (FY26), including restatement of the historical data. This document includes the GRI Correlation Table, the GRI Content Index and the SASB Content Index.

2. Reporting Principles and Standards

In FY26, the Group has made further progress in consolidating its 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 2026 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. 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 2026), 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) aligned with the Richemont Annual Report and Accounts 2026.

Richemont's Non-Financial Reporting Framework, established based on the following principles, supports the 2026 non-financial reporting process:

- **Materiality assessment and stakeholder inclusiveness:** the current Materiality Assessment follows a structured methodology. The Group applies the materiality principle in alignment with the GRI Standards. During FY25 Materiality Assessment, the material topics evolved: some identified in the Group's previous assessments were determined to be no longer material or were 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 were refined 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 & ecosystems), 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 are provided in the dedicated section in the Non-Financial Report 2026;
- **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, in order to present information in an accessible and understandable manner. Figures presented in the Report may not sum to stated totals due to rounding. A glossary is included in the Report to clarify key terms;
- **Comparability:** data referring to previous reporting periods is included in the Report to enable analysis of changes in Richemont's impacts over time, except where data is reported for the first time in the Non-Financial Report 2026;
- **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 sustainability 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 sustainability 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 and Methodology

3.1 Reporting Boundary

Richemont is the owner of a portfolio of 24 Maisons and businesses, recognised for their excellence in jewellery and watchmaking, 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 constitute a service framework to support the Maisons with a broad spectrum of services to develop their activities.

The Non-Financial Report 2026 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'.

The Non-Financial Report 2026 does not include data related to YOOX NET-A-PORTER (YNAP). In addition, the Maison Gianvito Rossi and the Manufacture Miles acquired in FY24 remain excluded from the Social chapter. Data from Vhernier Maison, acquired in FY25, has been now incorporated into the Environment chapter, and partially into Social chapter. Further details are available in the remaining sections in this document.

The Non-Financial Report 2026 focuses on activities undertaken during the financial year 2026 (1 April 2025 – 31 March 2026). Financial data used to calculate environmental intensity ratios are also based on financial year 2026 (1 April 2025 – 31 March 2026).

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

3.2 Environmental Reporting Methodology

Building on the comprehensive reshaping exercise and continuous improvements in environmental reporting undertaken in previous years, FY26 saw continued professionalisation of the Group's environmental reporting. This ongoing effort to enhancing data accuracy and transparency was demonstrated through several

key improvements. Among these, a new structured approach was implemented for forecasting Q4 environmental data for FY26. This methodology was designed to align with accelerated Non-Financial Reporting (NFR) assurance deadlines and alleviate the workload on reporting entities, by providing clear guidelines for estimating Q4 data based on historical patterns or available quarterly averages for specific categories, ensuring a common approach.

The Environment Data Correction & Restatement Process defines and governs the identification and rectification of errors or inaccuracies in previously reported environmental data (data correction) and the revision of publicly disclosed data to reflect significant changes in methodology, scope, or to correct errors (data restatement). Data correction involves reporting entities to identify errors, collect correct data, and input it into the reporting platform. Data restatement, triggered by a materiality threshold or structural changes like acquisitions or divestments, ensures that historical data is revised to maintain comparability and accuracy in environmental reporting, including base year recalculations.

Richemont established a structured governance and processes to manage emission factors, which led to the refinements in their application. The GHG Emission Factors (EF) Management Process ensures the precision, reliability, and regular updating of GHG EFs used in Richemont's carbon footprint assessment. It involves a structured five-step approach: Investigation, Prioritisation, GHG EF sources and value determination, Control and validation, and GHG EF Library update and communication. This framework establishes consistent practices and governance, and enhances the accuracy of GHG emissions calculations, supporting the Group's decarbonisation efforts.

Richemont discloses only current and previous reporting-year for all environment related figures. In addition, as per the requirements of the Science-based Targets Initiative (SBTi) and Greenhouse Gas Protocol Corporate Accounting Standard (GHG Protocol), Richemont also discloses the base-year for GHG-related data and its Science-based Targets.

3.3 Change of reporting period for environmental reporting

Richemont continues to report historical environmental data on a calendar year basis for the base year 2019 and starts reporting on a financial year (1 April to 31 March) basis from FY25. This change was implemented to align reporting periods between Financial and Non-financial reporting. In FY25, 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 existed 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.

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 FY26 Non-Financial Report, the base year is labelled with 'CY' to highlight the Calendar Year basis, whereas the data for the previous and current reporting years are labelled with 'FY' for Financial Year: CY19, FY25, FY26.

3.4 Restatements

3.4.1 Materiality considerations

Richemont has set a materiality threshold for restating environmental data at the Group level. This threshold operates with two distinct triggers to ensure consistency between activity data and GHG emissions. Disclosed environmental data (including both activity data and GHG data) will be restated if:

- The consolidated impact of a change in activity data is more than 5% at Group level, per Environmental Aspect (e.g., Energy, Water, Waste), or;
- The consolidated impact of a change in GHG emissions data is more than 5% at Group level.

If either of these thresholds is met, both the corresponding activity data and GHG emissions data will be restated. This revised approach simplifies the restatement process, enhances accuracy and consistency, and addresses the challenge of GHG emissions being automatically calculated from activity data in the reporting platform. This materiality threshold did not apply to figures reported in the Social, Supply Chain and Governance chapters.

3.4.2 Changes in methodology or improved data accuracy

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

3.4.3 Treatment of acquisitions and divestments

Entities that are active for 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, a base year recalculation is triggered.

3.4.4 Restatement disclosed in the Non-Financial Report 2026

In line with the Environmental Reporting Methodology, restatements were implemented in the Non-Financial Report 2026 for the following reasons:

- **Acquisitions and divestments**, impacting all GHG Scopes and Environmental Aspects: exclusion of YNAP following divestment, and the integration of data from the following Maisons and businesses acquired from FY20 onwards; Gianvito Rossi, Delvaux, Vhernier and Manufacture Miles (Base year recalculation uses FY26 data as a proxy due to the unavailability of data in previous years for comprehensive reporting)
- **Change in methodologies**, impacting GHG Scope 3.1 and Scope 3.2: refinement of spend-based accounts and a shift from activity-based to spend-based data for IT equipment
- **Data accuracy and completeness**, impacting all GHG Scopes and categories: input data corrections, and corrections of electricity, heat, steam and cooling emissions factors where errors were identified
- **Refinement of emissions factors**, impacting GHG Scope 3.1 and Scope 3.2: refinement of raw materials emissions factors through various studies and Life Cycle Assessments for greater accuracy

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

3.5 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 building renovation projects, and the process is under development by Richemont.

3.6 External Assurance

External assurance of disclosures and indicators is an important part of our approach. KPMG SA was appointed to provide independent limited assurance over selected disclosure and 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 reported as actual data. Energy, water, transportation & distribution, waste and business travel were forecasted for the last quarter (1 January 2026 – 31 March 2026) of the financial year 2026. For all other environmental categories, actual data were reported where available; otherwise, estimated forecast data were used to complete the full financial year 2026. Cut-off dates and specific forecasting calculation methodologies were applied and documented for each relevant environmental category. Specifically, for the Q4 FY26 forecast, a structured approach was implemented to align with accelerated Non-Financial Reporting (NFR) assurance timeline.

For categories where activity data were collected annually in FY25, such as Logistics Consumables, Transport & Distribution, and Refrigerants, the Q4 FY26 forecast was calculated as FY25/4 if FY25 data were reported. If no data were reported in FY25 (e.g., for new entities, buildings, or data points), Q4 FY26 was calculated using the arithmetic average of available FY26 quarters. For the Mobile Usage category, given its lack of seasonality trends, Q4 FY26 was calculated as the arithmetic average of available FY26 quarters. For all other categories where activity data were collected quarterly in FY25 (excluding Employee Commuting, External Boutiques and spend-based categories managed at Group-level with actual data), if FY25 data were reported, then Q4 FY25 was used as Q4 FY26. If no data were reported in FY25, Q4 FY26 was calculated using the arithmetic average of available FY26 quarters.

4.2 Environment

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. Additionally, Richemont reports on sold energy which consists of electricity generated by photovoltaic panels only.
Energy intensity	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, aligned with the Annual Report and Accounts 2026.
Energy requirement of products	GRI 302-5	Richemont's products do not require any energy. The few exceptions that exist are not material.

4.2 Environment continued

Water

Indicator	Standard	Methodology
Water withdrawal	GRI 303-3	<p>Water withdrawal by source (surface water, groundwater, seawater, produced water, and municipal water) is reported for all Richemont operated buildings.</p> <p>For company-owned buildings and leased manufactures, actual water withdrawal 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 FTE.</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>The geographical mapping of Richemont's production sites clearly shows that most of the water withdrawn comes from freshwater.</p>

Waste

Indicator	Standard	Methodology
Waste generated	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 actual waste collected during FY25 in selected French boutiques.</p>
Waste diverted from disposal	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>
Waste directed to disposal	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 actual waste collected during FY25 in selected French boutiques.</p>

Air Pollutants

Indicator	Standard	Methodology
NO_x, SO_x and other significant air emissions	GRI 305-7	<p>Richemont is not reporting on VOCs, NO_x, SO_x and other air emissions in FY26, as the Group is working towards an improved methodology for relevant data to ensure completeness and accuracy.</p>

4.2 Environment continued

GHG Emissions

Indicator	Standard	Methodology
Scope 1 – Stationary combustion	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>
Scope 1 – fugitive emissions	GHG Protocol GRI 305-1	<p>Refrigerant 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>
Scope 1 – Mobile combustion	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>
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 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 supplier-specific emission factors as well as the purchase of Energy Attributes Certificates (EACs) aligned with the GHG Protocol quality criteria.</p>

4.2 Environment 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>The spend-based method is used for services and purchased goods that are not product raw materials, or transport and product packaging.</p> <p>The spend used to calculate GHG emissions comes from the Group Financial system. Spend are categorised based on the chart of 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 & 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 before being used in external publications. This year, Richemont developed new in-house emission factors for diamonds and agate. Other new emission factors were developed internally using a combination of public data sources to better reflect Richemont's value chain.</p> <p>From FY26 the following purchased materials have been included:</p> <ul style="list-style-type: none"> – Textiles such as Ramie or Raffia – Zamak – Additional plastics such as High-Density Polyethylene or Low-Density Polyethylene <p>In terms of omissions:</p> <ul style="list-style-type: none"> – Many of the micro-components 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.
Scope 3.2 – capital goods	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 for which emissions are calculated following the activity-based method:</p> <ul style="list-style-type: none"> – Units purchased for vehicle (using an average mass or the actual mass when available).
Scope 3.3 – fuel- and energy-related activities	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>
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 (tonne-kilometres and Km).</p> <p>Richemont considers Well-To-Wheel (WTW) emission factors without radiative forcing.</p>

4.2 Environment continued

Indicator	Standard	Methodology
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 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>
Scope 3.6 – business travel	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.</p> <p>GHG emissions related to sea (Ferry) travel are excluded as they are not material.</p> <p>Richemont considers Well-To-Wheel (WTW) emission factors without radiative forcing.</p> <p>GHG emissions associated with hotel stays are not included, as their inclusion is optional according to the GHG Protocol.</p>
Scope 3.7 – employee commuting	GHG Protocol GRI 305-3	<p>The emissions are modelled using the average-data method.</p> <p>The GHG emissions are estimated based on 2022 employee commuting activity data, with updated emission factors and the number of FY26 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>
Scope 3.8 – upstream leased assets	GHG Protocol GRI 305-3	<p>Scope 3.8 is not reported separately given that emissions related to leased buildings and leased vehicles are already included under the Group's Scope 1, 2, 3.2, 3.3 and 3.5.</p>
Scope 3.9 – downstream transportation and distribution	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>
Scope 3.10 – processing of sold products	GHG Protocol GRI 305-3	<p>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.</p>
Scope 3.11 – use of sold products	GHG Protocol GRI 305-3	<p>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, which accounts for less than 5% of Group sales and is therefore not material.</p>
Scope 3.12 – end-of-life treatment of sold products	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>
Scope 3.13 – downstream leased assets	GHG Protocol GRI 305-3	<p>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.</p>
Scope 3.14 – franchises	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>

4.2 Environment continued

Indicator	Standard	Methodology
Scope 3.15 – investments	GHG Protocol GRI 305-3	The emissions in this category are excluded, due to unavailability of data on primary emission data from investees.
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.

4.3 Social

The scope of FY26 Social data excludes data from YNAP as a consequence of its divestment, as well as Maison Gianvito Rossi and Manufacture Miles acquired in FY24.

Maison Vhernier, acquired in FY25, was excluded from FY25 HR data, but is now partially included for FY26. In addition to the above-mentioned excluded data, FY26 HR Learning data does not include Maison Peter Millar Inc. (US). HR demographic data reported in the Social chapter are based on headcount at the end of March 2026.

FY26 Health and Safety data excludes information pertaining to the Maison Vhernier and Manufacture Atelier Joaillerie Parisienne, which were acquired in FY25. It also excludes Maison Peter Millar, as this Maison operates with its own distinct H&S management system.

HR Data

Indicator	Standard	Methodology
Employee type: Permanent and Temporary employees	GRI 2-7	<p>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):</p> <ul style="list-style-type: none"> – Active (Permanent): permanent work contract with active employment status. – Assignee: Employee holding a permanent work contract, with active employment status, who is temporarily assigned to a different country or brand compared to that of their primary work contract. – Long term absence: permanent work contract with active employment status on long term leave of absence (leave duration threshold depending on local rules). – Active (Fixed-Term): Fixed-Term work contract with active employment status. – Active (Trainee/App): Trainee or Apprentice work contract with active employment status. – Volontariat International en Entreprise (V.I.E.): Fixed-Term work contract with active employment status. <p>(Due to the system transition and the migration of reporting to a new platform (Visier), updated mapping of employee categories was applied to maintain consistency in reporting.)</p> <p>Permanent and Temporary 'Employee types' are composed of the following 'Employee Groups':</p> <ul style="list-style-type: none"> – Permanent employee: Active (Permanent), Assignee, Long term absence; – Temporary employee: Active (Fixed-Term), Active (Trainee/App). V.I.E.
Employee category: Contributors, Middle management, Senior Management	GRI 405	<p>'Employee Types' are categorised as follows: Contributors, Middle Management and Senior Management.</p> <p>The categorisation is based on the grouping by Richemont Job Levels (RJL) .</p> <p>Each position with holder is allocated an RJL corresponding to the job level of the position. RJL 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.</p>

4.3 Social continued

Indicator	Standard	Methodology
Employee Category by Building Category: Boutiques, Manufacturing, Offices	GRI 405	Building Categories are location identifiers from positions' locations, categorised as follows: Boutique, Manufacturing, and Offices.
Learning Data	GRI404-1	<p>Learning data on 'Average Hour of Training' per employee completing the training module is calculated based on the following definitions:</p> <ul style="list-style-type: none"> – Number of Employees: Headcount that has been active over the reporting period (FY26) as per the Learning data scope. – Average Number of Hours per Learner Employee (completed): total number of hours for completed activities divided by the total number of Learners (Learners and Engaged Learners) employees active over the reporting period. – Activity: any Learning started, and/or registered and/or completed during FY26 (between 1 April 2025 to 31 March 2026) (Online, Virtual session, Classroom session). – Completed Activity: any Learning completed during a financial year (between April 1 and March 31) (Online, Virtual session, Classroom session). – Users: Employees who has at least one learning activity registered (but not started). – Learning Object Item: learning object item can be online course, video, material, session, virtual session, or test in our Learning Management System (LMS) catalogue. – Learner: has at least one learning activity started that was registered during the selected period and none of them are completed. – Engaged Learner: has completed at least one of these learning activities registered during the selected period. <p>Due to data quality issues, employees with more than 1 000 average learning hours are excluded from the data source. The overall average training hours per employee increased significantly in FY25 compared to FY24. This rise is primarily driven by a methodological change and an expanded data scope in FY25.</p> <p>In FY24, only training completed by employees active on the last day of the financial year was included. For FY25, all training activities performed during the financial year are captured, including those by employees who have since left the company. 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. Due to these changes, restatement of FY24 data was not feasible, limiting direct comparability between the two periods.</p>
Performance reviews And Career development reviews	GRI404-3	<p>The decrease in percentage for Career development review in FY25 was largely due to the fact that Individual Development Plans (IDPs), introduced in FY22, were designed to extend beyond a single financial year and do not require systematic annual updates. Hence, the calculation of percentage only reflected whether an IDP has been updated within the financial year, not whether an employee has an active IDP.</p> <p>Performance Reviews and Career Development Reviews encompass the following Visier Employee Groups: Active (Permanent), Assignee, Long Term Absence, Active (Fixed-Term) and V.I.E.</p>

4.3 Social continued

Health and Safety Data

Indicator	Standard	Methodology
Work-related injuries and ill health	GRI 403-9, GRI 403-10	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).
Work-related ill health	GRI 403-10	The number of work-related ill health has been restated due to four instances of delayed reporting.
The number of high-consequence work-related injuries (as a part of 'Work-related injuries data')	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 and 2026, our reporting encompasses high-consequence incidents related to both work-related injuries and ill health. For 2026, the two high-consequence incidents recorded were work-related injuries, with no high-consequence work-related ill health cases.
The number of cases of recordable work-related injuries (as a part of 'Work-related injuries data')	GRI 403-9	The reported number of recordable work-related injuries includes commuting incidents, classified as work-related under local legislation.
Training data – the number of participants who have completed the H&S training modules	GRI 404, GRI 403-5	In addition to meeting the GRI requirements, Richemont discloses the number of participants who completed health and safety training modules per module. The data presented excludes external employees.

4.4 Supply Chain

Indicator	Related Standard	Methodology
Supplier Code Of Conduct (SCoC) Coverage	GRI 2-24	<p>Supplier Code of Conduct Coverage</p> <ul style="list-style-type: none"> – The Group has revised its methodology for the Supplier Code of Conduct (SCoC) validity assessment. SCoC versions predating the 2022 edition are no longer considered valid and are therefore excluded from reported SCoC coverage. This change applies to all SCoC-related indicators disclosed. – Due to the methodological changes, the following prior-period figures are no longer comparable with FY26 data; In FY25, 80% of purchased value was from suppliers who had signed the SCoC or provided an equivalent commitment. It was 99% for the leather supply chain, and 97% for watches and jewellery in FY25. – Richemont reports the percentage of FY26 purchased value from suppliers who have signed the SCoC or provided an equivalent commitment, such as a valid Responsible Jewellery Council (RJC)'s Code of Practices (CoP) certification. – In addition to the global coverage, this KPI is reported for specific procurement categories related to Watches & Jewellery as well as Leather categories. – These indicators exclude data from the following Maisons: Delvaux, Peter Millar, Manufacture Miles, Gianvito Rossi, and YNAP
GOLD	GRI 308, GRI 414	Quantitative indicators previously reported for RJC CoP-certified suppliers in the Watchmaking and Jewellery supply chain have been replaced by a qualitative description of sourcing requirements. This reflects the Group's approach of setting binding certification conditions at Varinor as the primary entry point for fine gold.
DIAMOND	GRI 308, GRI 414	<p>Coverage of RJC CoP certified direct Diamond suppliers</p> <ul style="list-style-type: none"> – Richemont reports the percentage of purchased value from direct Diamond suppliers who are RJC certified compared against the total purchased value from direct Diamond suppliers on a financial year basis. – The RJC certification information is shared by the RJC organisation and matched against the list of direct suppliers. – Direct Diamond suppliers are defined as suppliers with whom a Maison or the Group has a direct contractual and commercial relationship.
LEATHER: Suppliers audited in Leather supply chain	GRI 308, GRI 414	<p>Suppliers audits in Leather supply chain at Tier 1 level 1 & level 2</p> <ul style="list-style-type: none"> – Richemont reports the percentage of FY26 purchased value from Tier 1 level 1 and the percentage of Tier 1 level 2 Leather suppliers who have been audited or provided equivalent certifications. – Richemont recognises international standards and certifications including ISO certifications and utilises SMETA audit. – In the Leather supply chain, Tier 1 corresponds to the assembly and manufacturing activities of final products. Supplier level 1 refers to direct suppliers with whom the Group or its Maisons maintain a direct commercial relationship; supplier level 2 refers to their subcontractors. These indicators cover the following Maisons; Cartier, Dunhill, Montblanc, Serapian, Chloé, Alaia. <p>% of bovine skin sourced from Leather Working Group (LWG)-certified tanneries</p> <ul style="list-style-type: none"> – Richemont reports the percentage of bovine skin volume sourced from LWG-certified tanneries on a calendar year basis. – This indicator relies on the declarations provided by the relevant stakeholders in the value chain. This is reconciled with the list of LWG-certified tanneries. – From FY26, this indicator covers the Fashion & Accessories Maisons with leather operations, including the Maison Gianvito Rossi. <p>% of alligator and crocodile skin sourced from ICFA-certified farm</p> <ul style="list-style-type: none"> – Richemont reports the percentage of alligators' skins being sourced from ICFA-certified farms on a financial year basis. – 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. – This KPI covers all Maisons with watchmaking activities.

5. Emission and Conversion Factors

Carbon Footprint (tCO₂e) = Activity Data (physical or monetary unit) x Emission Factor (tCO₂e/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: CO₂, CH₄, N₂O, SF₆, HFCs, PFCs, NF₃ 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 2025 Greenhouse Gas Reporting Conversion Factors https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025
Vehicles EF	DEFRA 2025 Greenhouse Gas Reporting Conversion Factors https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025
Refrigerant Global Warming Potential	DEFRA 2025 Greenhouse Gas Reporting Conversion Factors https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025

Scope 2

Heat and Steam	DEFRA 2025 Greenhouse Gas Reporting Conversion Factors https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 Base Carbone – https://base-empreinte.ademe.fr/(version 23.9)
Location-Based	IEA 2025 – Standard International Emission Factors database US Environment Protection Agency – Emissions & Generation Resource Integrated Database (e-grid)
Market-Based	Green-e – Residual Mix Emissions rate https://www.green-e.org/2025-residual-mix Base Carbone – https://base-empreinte.ademe.fr/(version 23.9) Association of Issuing Bodies 2024 – Residual Mixes and European Attribute Mix https://www.aib-net.org/facts/european-residual-mix/2024

Scope 3

Scope 3.1 Purchased Goods and Services – Activity-based

Leather materials cradle-to-gate LCA/PCF	EcolInvent database (version 3.12) Agrifootprint (version 7.0) World Food LCA Database (version 3.8) World Apparel & Footwear Life Cycle Assessment Database (WALDB version 2.8)
Textile materials cradle-to-gate LCA/PCF	World Apparel & Footwear Life Cycle Assessment Database (WALDB version 2.8) EcolInvent database (version 3.12)
Metal raw materials cradle-to-gate LCA/PCF	EcolInvent database (version 3.12) Internal LCA studies
Other materials cradle-to-gate LCA/PCF	Base Carbone – https://base-empreinte.ademe.fr/(version 23.9) Internal LCA studies

Scope 3.1 Purchased Goods and Services – Spend-based	
EEIO EF for services (e.g. communication, postal services, etc.)	Cornerstone Supply Chain Emission Factors v1.4
Scope 3.2 Capital goods – Activity-based and Spend-based	
EEIO EF for products (e.g. fixtures, machinery, etc.)	Base Carbone – https://base-empreinte.ademe.fr/(version 23.9) Cornerstone Supply Chain Emission Factors v1.4
Scope 3.3 Fuel- and energy-related activities – Activity-based	
Fuel upstream EF	DEFRA 2025 Greenhouse Gas Reporting Conversion Factors https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025
Electricity Upstream EF	IEA – Life Cycle Upstream Emissions Factors 2025
Purchased heat, steam and cooling upstream EF	DEFRA 2025 Greenhouse Gas Reporting Conversion Factors https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025
Scope 3.4 Transportation and Distribution – Activity-based	
Transport mode EF	DEFRA 2025 Greenhouse Gas Reporting Conversion Factors https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 GLEC Framework 3.2, Smart Freight Centre
Scope 3.5 Waste generated in operations – Activity-based	
Products and materials end-of-life disposal EF	DEFRA 2025 Greenhouse Gas Reporting Conversion Factors https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025
Scope 3.6 Business Travel – Activity-based	
Passenger transport mode	DEFRA 2025 Greenhouse Gas Reporting Conversion Factors https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025
Scope 3.7 Employee commuting – Activity-based	
Commuter transport mode EF	DEFRA 2025 Greenhouse Gas Reporting Conversion Factors https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025
Scope 3.12 End-of-life of sold products – Activity-based	
Sold products end-of-life disposal EF	Base Carbone – https://base-empreinte.ademe.fr/(version 23.9)
Scope 3.14 – Franchises	
Fuel and electricity EF	DEFRA 2025 Greenhouse Gas Reporting Conversion Factors https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 IEA 2025 – Standard International Emission Factors database US Environment Protection Agency – Emissions & Generation Resource Integrated Database (e-grid)
Out of Scope	
Biogenic emissions	DEFRA 2025 Greenhouse Gas Reporting Conversion Factors https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025

6. GRI Correlation Table

The table below presents the correlation between the material topics identified in the Group's latest Materiality Assessment 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:

Material topics from Richemont's Materiality Assessment	GRI Standards – Material Topics
Environment	
Biodiversity & ecosystems	GRI 101 – Biodiversity; GRI 308 – Supplier Environmental Assessment
Resource use and circularity	GRI 301 – Materials; GRI 306 – Waste
Climate, greenhouse gas (GHG) emissions & energy	GRI 302 – Energy; GRI 305 – Emissions
Air, water and soil pollution	GRI 303 – Water and Effluents; GRI 308 – Supplier Environmental Assessment
Water resources	GRI 303 – Water and Effluents; GRI 308 – Supplier Environmental Assessment
Social	
Accessibility	GRI 405 – Diversity and Equal Opportunity; GRI 406 – Non-discrimination
Health and Safety in own operations	GRI 403 – Occupational Health and Safety
Social impact & community support	GRI 204 – Procurement Practices; GRI 413 – Local Communities
Talent attraction & skill development	GRI 401 – Employment; GRI 402 – Labour/Management Relations; GRI 404 – Training and Education; GRI 406 – Non-discrimination
Governance & Sustainability Approach	
Responsible marketing claims	GRI 417 – Marketing and Labelling;
Data privacy & cybersecurity	GRI 418 – Customer Privacy
Governance, ethics & compliance	GRI 2 – General Disclosures 2021; GRI 201 – Economic Performance; GRI 205 – Anti-corruption; GRI 206 – Anti-competitive Behaviour; GRI 207 – Tax; GRI 415 – Public Policy; GRI 418 – Customer Privacy
Supply Chain	
Human rights & labour standards across the value chain	GRI 403 – Occupational Health and Safety; GRI 407 – Freedom of Association and Collective Bargaining; GRI 408 – Child Labour; GRI 409 – Forced or Compulsory Labour; GRI 410 – Security Practices; GRI 413 – Local Communities; 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 2025 – 31 March 2026.
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 5-7 Basis of Preparation – 3. Reporting Scope and Methodology – Pages 4-5 Annual Report and Accounts 2026 – Corporate Governance – Group Structure and Shareholders – Pages 53-54				<input checked="" type="checkbox"/>
	2-2 Entities included in the organisation's sustainability reporting	Introduction – About this Report – Page 4 Basis of Preparation – 3. Reporting Scope and Methodology – Pages 4-5				<input checked="" type="checkbox"/>
	2-3 Reporting period, frequency and contact point	Introduction – About this Report – Page 4 Basis of Preparation – 2. Reporting Principles and Standards – Pages 3-4, 3. Reporting Scope and Methodology – Pages 4-5				<input checked="" type="checkbox"/>
	2-4 Restatements of information	Environment – Pages 20-30 Basis of Preparation – 3. Reporting Scope and Methodology – 3.4 Restatements – Page 5				
	2-5 External assurance	Introduction – About this Report – Page 4 Appendix – KPMG Assurance Report 55 Basis of Preparation – 3. Reporting Scope and Methodology – 3.6 External Assurance – Page 5				<input checked="" type="checkbox"/>
	2-6 Activities, value chain and other business relationships	Introduction – About Richemont – Pages 5-7; Supply Chain – Pages 45-49	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.	<input checked="" type="checkbox"/>

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
General disclosures continued						
GRI 2: General Disclosures 2021 continued	2-7 Employees	Social – Attractive Employer – Pages 32-33, Social Data set – Global HR data FY26 – Page 39	2-7-b iii; 2-7-d; 2-7-e	Information incomplete	Information related to non-guaranteed hours employees is currently not available (2-7-b iii) at Group level. The current data for 2-7-d and 2-7-e is not complete at present.	<input checked="" type="checkbox"/>
	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 – Richemont's Sustainability Framework – Governance and Management – Page 13 Annual Report and Accounts 2026 – Corporate Governance – Board of Directors – Pages 55-59, Senior Executive Committee – Pages 59-60				<input checked="" type="checkbox"/>
	2-10 Nomination and selection of the highest governance body	Annual Report and Accounts 2026 – Corporate Governance – Board of Directors – Nominations Committee – Page 57				<input checked="" type="checkbox"/>
	2-11 Chair of the highest governance body	Annual Report and Accounts 2026 – Corporate Governance – Board of Directors – Pages 55-59 Organisational Regulations of the Board of Directors 2021 – 2 The Board – Pages 2-6, 3 The Senior Executive Committee – Pages 6-7				<input checked="" type="checkbox"/>
	2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability Approach – Richemont's Sustainability Framework – Governance and Management – Page 13, ESG Risk Management – Pages 13-14 Annual Report and Accounts 2026 – Corporate Governance – Board of Directors – Audit Committee – Page 56				<input checked="" type="checkbox"/>
	2-13 Delegation of responsibility for managing impacts	Sustainability Approach – Richemont's Sustainability Framework – Governance and Management – Page 13 Annual Report and Accounts 2026 – Corporate Governance – Board of Directors – Governance and Sustainability Committee – Page 57				<input checked="" type="checkbox"/>

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	2-14 Role of the highest governance body in sustainability reporting	Sustainability Approach – Richemont's Sustainability Framework – Governance and Management – Page 13 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.				<input checked="" type="checkbox"/>
	2-15 Conflicts of interest	Annual Report and Accounts 2026 – Corporate Governance – Board of Directors – Pages 55-59, Group Structure and Shareholders – Group Structure – Page 53, Significant shareholders – Page 53, Cross-shareholdings – Page 54; Consolidated Financial Statement – Notes to the Consolidated Financial Statements Related-Party Transactions – Pages 132-135; Compensation Report – Pages 64-79 Organisational Regulations of the Board of Directors 2021 – 5 General Provisions – 5.2 Conflicts of Interests – Page 8				<input checked="" type="checkbox"/>
	2-16 Communication of critical concerns	Governance – Transparency and Integrity – Speak Up Platform – Page 51				<input checked="" type="checkbox"/>
	2-17 Collective knowledge of the highest governance body	Sustainability Approach – Richemont's Sustainability Framework – Governance and Management – Page 13				<input checked="" type="checkbox"/>
	2-18 Evaluation of the performance of the highest governance body	Sustainability Approach – Richemont's Sustainability Framework – Governance and Management – Page 13 Annual Report and Accounts 2026 – Corporate Governance – Board Evaluation – Page 56				<input checked="" type="checkbox"/>
	2-19 Remuneration policies	Annual Report and Accounts 2026 – Compensation Report – Compensation of the Senior Executive Committee – Pages 69-71				<input checked="" type="checkbox"/>
	2-20 Process to determine remuneration	Annual Report and Accounts 2026 – Compensation Report – Compensation Governance – Page 65, Compensation of the Senior Executive Committee – Pages 69-71				<input checked="" type="checkbox"/>
	2-21 Annual total compensation ratio	–	2-21	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	2-22 Statement on sustainable development strategy	Introduction – Chief Sustainability Officer Message – Page 8				<input checked="" type="checkbox"/>
	2-23 Policy commitments	Sustainability Approach – Richemont's Sustainability Framework – Governance and Management – Page 13; Environment – Environmental Management – Page 20; Social – Attractive Employer – Pages 32-33, Health and Safety – Pages 36-38; Supply Chain – Standards, Policies and Certifications – Page 45; Governance – Pages 51-53				<input checked="" type="checkbox"/>
	2-24 Embedding policy commitments	Sustainability Approach – Richemont's Sustainability Framework – Pages 12-14; Governance – Pages 51-53 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. Specific indicators are reported on page 49 in the Due Diligence and Risk Management section of the Supply Chain chapter.				<input checked="" type="checkbox"/>
	2-25 Processes to remediate negative impacts	Sustainability Approach – Richemont's Sustainability Framework – Pages 12-14, Materiality Assessment – Pages 15-16; Environment – Environmental Management, Energy, Climate Change – Pages 20-26; Social – Health and Safety – Pages 36-38; Supply Chain – Due Diligence and Risk Management – Pages 46-49; Governance – Transparency and Integrity – Speak Up Platform – Page 51 Annual Report and Accounts 2026 – Corporate Governance – Board of Directors – Control and Risk Management Instruments – Page 59	2-25-d; 2-25-e	Confidentiality constraints	Richemont does not communicate disclosures on these requirements for confidentiality reasons.	

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	Governance – Transparency and Integrity – Speak Up Platform – Page 51				<input checked="" type="checkbox"/>
	2-27 Compliance with laws and regulations	Sustainability Approach – Richemont's Sustainability Framework – Standards of Business Conduct and Policies – Page 13; Governance – Transparency and Integrity – Compliance with laws and regulations – Page 51	2-27-b	Confidentiality constraints	Richemont does not communicate disclosures on this requirement for confidentiality reasons.	<input checked="" type="checkbox"/>
	2-28 Membership associations	Sustainability Approach – Stakeholder Engagement – Pages 17-18; Governance – Trust of Clients and Stakeholders – Intellectual Property – Page 52				<input checked="" type="checkbox"/>
	2-29 Approach to stakeholder engagement	Sustainability Approach – Stakeholder Engagement – Pages 17-18; Supply Chain – Due Diligence and Risk Management – Engagement and Performance Monitoring – Pages 48-49				<input checked="" type="checkbox"/>
	2-30 Collective bargaining agreements	Social – Attractive Employer – Employee Engagement and Management – Page 33	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	Sustainability Approach – Materiality Assessment – Pages 15-16				<input checked="" type="checkbox"/>
	3-2 List of material topics	Sustainability Approach – Materiality Assessment – Pages 15-16				<input checked="" type="checkbox"/>
Biodiversity						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – Richemont's Sustainability Framework – Pages 12-14, Materiality Assessment – Pages 15-16; Environment – Environmental Management – Page 20, Biodiversity and Ecosystems – Page 29				

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
Biodiversity continued						
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	Environment – Environmental Management – Page 20, Biodiversity and Ecosystems – Page 29	101-1	Information incomplete	Richemont is working on improving the quality of our data. Therefore, information required is currently incomplete.	
	101-2 Management of biodiversity impacts	Sustainability Approach – Materiality Assessment – Pages 15-16; Environment – Environmental Management – Page 20, Biodiversity and Ecosystems – Page 29	101-2	Information incomplete	Richemont is working on improving the quality of our data. Therefore, information required is currently incomplete.	
	101-3 Access and benefit-sharing	–	101-3	Information unavailable	Richemont is working to improve the data collection process.	
	101-4 Identification of biodiversity impacts	Environment – Environmental Management – Page 20, Biodiversity and Ecosystems – Page 29				
	101-5 Locations with biodiversity impacts	–	101-5	Information unavailable	Information not available at site level.	
	101-6 Direct drivers of biodiversity loss	–	101-6	Information unavailable	Information not available at site level.	
	101-7 Changes to the state of biodiversity	–	101-7	Information unavailable	Information not available at site level.	
	101-8 Ecosystem services	–	101-8	Information unavailable	Information not available at site level.	
Economic performance						
GRI 3: Material Topics 2021	3-3 Management of material topics	Introduction – About Richemont – Pages 5-7; Annual Report and Accounts 2026 – Consolidated Financial Statements – Pages 81-142				
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Annual Report and Accounts 2026 – Consolidated Financial Statements – Pages 81-142				<input checked="" type="checkbox"/>

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	Sustainability Approach – Materiality Assessment – Pages 15-16; Environment – Climate Change – Pages 23-26; Appendix – Task Force on Climate-Related Financial Disclosures (TCFD) Index – Page 64	201-2-a v	Confidentiality constraints	Richemont does not communicate disclosures on this requirement for confidentiality reasons.	
	201-3 Defined benefit plan obligations and other retirement plans	Annual Report and Accounts 2026 – Consolidated Financial Statements – Employee Benefit Obligations – Pages 112-114	201-3-d	Information unavailable	Information not available at Group level.	<input checked="" type="checkbox"/>
	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 2026 – Corporate Governance – Group Structure and Shareholders – Pages 53-54, Capital Structure – Pages 54-55				
Procurement practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – Richemont's Sustainability Framework – Pages 12-14, Materiality Assessment – Pages 15-16; Supply Chain – Pages 45-49				
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.	
Anti-corruption						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – Richemont's Sustainability Framework – Pages 12-14, Materiality Assessment – Pages 15-16; Supply Chain – Due Diligence and Risk Management – Pages 46-49; Governance – Transparency and Integrity – Anti-Bribery and Corruption – Page 51 Annual Report and Accounts 2026 – Corporate Governance – Board of Directors – Control and Risk Management Instruments – Page 59				

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
Anti-corruption continued						
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 51 The Senior Executive Committee of the Group has received training on Anti-Corruption.	205-2-c; 205-2-e	Information incomplete	Richemont is working on improving data quality.	
	205-3 Confirmed incidents of corruption and actions taken	Governance – Transparency and Integrity – Anti-Bribery and Corruption – Page 51				<input checked="" type="checkbox"/>
Anti-competitive behavior						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – Richemont's Sustainability Framework – Pages 12-14, Materiality Assessment – Pages 15-16				
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Sustainability Approach – Richemont's Sustainability Framework – Standards of Business Conduct and Policies – Page 13				
Tax						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – Richemont's Sustainability Framework – Pages 12-14, Materiality Assessment – Pages 15-16; Governance – Transparency and Integrity – Tax – Page 51 Richemont Tax Strategy and Tax Risk Management				
GRI 207: Tax 2019	207-1 Approach to tax	Governance – Transparency and Integrity – Tax – Page 51 Richemont Tax Strategy and Tax Risk Management				<input checked="" type="checkbox"/>

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
Tax continued						
GRI 207: Tax 2019 continued	207-2 Tax governance, control, and risk management	Governance –Transparency and Integrity – Tax – Page 51, Speak Up Platform – Page 51 Richemont Tax Strategy and Tax Risk Management				<input checked="" type="checkbox"/>
	207-3 Stakeholder engagement and management of concerns related to tax	Governance –Transparency and Integrity – Tax – Page 51 Richemont Tax Strategy and Tax Risk Management				<input checked="" type="checkbox"/>
	207-4 Country-by-country reporting	Richemont Tax Strategy and Tax Risk Management Annual Report and Accounts 2026 – 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	Sustainability Approach – Richemont's Sustainability Framework – Pages 12-14, Materiality Assessment – Pages 15-16				
GRI 301: Materials 2016	301-1 Materials used by weight or volume	–	301-1	Confidentiality constraints	Richemont does not communicate disclosures on this indicator for confidentiality reasons.	
	301-2 Recycled input materials used	–	301-2	Confidentiality constraints	Richemont does not communicate disclosures on this indicator for confidentiality reasons.	
	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.	

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
Energy						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – Richemont's Sustainability Framework – Pages 12-14, Materiality Assessment – Pages 15-16; 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 30 Basis of Preparation – 4. Indicators – 4.2 Environment – Pages 6-11				<input checked="" type="checkbox"/>
	302-2 Energy consumption outside of the organisation	–	302-2	Information unavailable	Information not available at Group level.	
	302-3 Energy intensity	Environment – Energy – Performance – Pages 21-22, – Environmental Data Set – Energy Performance – Page 30 Basis of Preparation – 4. Indicators – 4.2 Environment – Pages 6-11				<input checked="" type="checkbox"/>
	302-4 Reduction of energy consumption	Environment – Energy – Measures – Page 22	302-4	Information incomplete	Richemont is working on improving the quality of our data. Therefore, information required is currently incomplete.	
Water and effluents						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – Richemont's Sustainability Framework – Pages 12-14, Materiality Assessment – Pages 15-16; Environment – Environmental Management – Page 20, Water – Page 28; Social – Health and Safety – Pages 36-38				

7. GRI Content Index continued

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
Water and effluents continued						
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Environment – Water – Page 28; Social – Health and Safety – Hazard Identification, Risk Assessment and Incident Management – Pages 36-37	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 28; Social – Health and Safety – Pages 36-38	303-2	Information incomplete	Richemont is working to improve the data collection process.	
	303-3 Water withdrawal	Environment – Water – Performance – Page 28 Basis of Preparation – 4. Indicators – 4.2 Environment – Pages 6-11	303-3-b; 303-3-c	Information incomplete	Richemont is working on improving the quality of our data. Therefore, information required is currently incomplete.	<input checked="" type="checkbox"/>
	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.	
Emissions						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – Richemont's Sustainability Framework – Pages 12-14, Materiality Assessment – Pages 15-16; Environment – Environmental Management – Page 20, Climate Change – Pages 23-26				
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Environment – Climate Change – GHG Emissions Performance – Pages 24-26, – Environmental Data Set – GHG Emissions Performance – Page 30 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				<input checked="" type="checkbox"/>
	305-2 Energy indirect (Scope 2) GHG emissions	Environment – Climate Change – GHG Emissions Performance – Pages 24-26 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				<input checked="" type="checkbox"/>

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	Environment – Climate Change – GHG Emissions Performance – Pages 24-26 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	Richemont is working to improve the data collection process.	<input checked="" type="checkbox"/>
	305-4 GHG emissions intensity	Environment – Climate Change – GHG Emissions Performance – Pages 24-26				<input checked="" type="checkbox"/>
	305-5 Reduction of GHG emissions	Environment – Climate Change – GHG Emissions Performance – Pages 24-26	305-5	Information incomplete	Richemont is working to further improve the data collection.	
	305-6 Emissions of ozone-depleting substances (ODS)	–	305-6	Information unavailable	Information not available at Group level.	
	305-7 Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	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 _x , PoP, HAP and PM are not available at Group level.	
Waste						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – Richemont's Sustainability Framework – Pages 12-14, Materiality Assessment – Pages 15-16; Environment – Environmental Management – Page 20, Resource Use and Circularity – Page 27				
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Environment – Resource Use and Circularity – Page 27				<input checked="" type="checkbox"/>
	306-2 Management of significant waste-related impacts	Environment – Resource Use and Circularity – Page 27	306-2-b	Information unavailable	Information not available at Group level.	<input checked="" type="checkbox"/>
	306-3 Waste generated	Environment – Resource Use and Circularity – Page 27; Basis of Preparation – 4. Indicators – 4.2 Environment – Waste – Page 7				<input checked="" type="checkbox"/>

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	306-4 Waste diverted from disposal	Environment – Resource Use and Circularity – Page 27; Basis of Preparation – 4. Indicators – 4.2 Environment – Waste – Page 7	306-4-b i; 306-4-c i	Information incomplete	Information incomplete at Group level.	
	306-5 Waste directed to disposal	Environment – Resource Use and Circularity – Page 27; Basis of Preparation – 4. Indicators – 4.2 Environment – Waste – Page 7	306-5-d	Information incomplete	Information incomplete at Group level.	
Supplier environmental assessment						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – Pages 12-18; Supply Chain – Due Diligence and Risk Management – Page 46-49				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Supply Chain – Due Diligence and Risk Management – Page 46-49	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 – Due Diligence and Risk Management – Page 46-49 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 49 for Diamond and Leather.	308-2	Confidentiality constraints	Richemont does not communicate disclosures on this indicator for confidentiality reasons.	
Employment						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – Richemont's Sustainability Framework – Pages 12-14, Materiality Assessment – Pages 15-16; Social – Attractive Employer – Pages 32-33				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Social – Social Data Set – New Employee Hires and Employee Turnover – Page 41	401-1-b	Confidentiality constraints	Richemont does not communicate disclosures on this requirement for confidentiality reasons.	

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
Employment continued						
GRI 401: Employment 2016 continued	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Social – Attractive Employer – Talent Attraction – Page 32 Annual Report and Accounts 2026 – Consolidated Financial Statements – Employee Benefit Obligations – Pages 112-114	401-2	Confidentiality constraints	Richemont does not communicate disclosures on this indicator for confidentiality reasons.	
	401-3 Parental leave	Social – Attractive Employer – Pages 32-33	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.	
Labour/management relations						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – Richemont's Sustainability Framework – Pages 12-14, Materiality Assessment – Pages 15-16; Social – Attractive Employer – Employee Engagement and Management – Page 33				
GRI 402: Labour/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Social – Attractive Employer – Employee Engagement and Management – Page 33	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	Sustainability Approach – Richemont's Sustainability Framework – Pages 12-14, Materiality Assessment – Pages 15-16; Social – Health and Safety – Pages 36-38				
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Social – Health and Safety – Pages 36-38				<input checked="" type="checkbox"/>

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	403-2 Hazard identification, risk assessment, and incident investigation	Sustainability Approach – Richemont's Sustainability Framework – Standards of Business Conduct – Page 13; Social – Health and Safety – Hazard Identification, Risk Assessment and Incident Management – Pages 36-37, Assurance Programme – Page 37; Governance – Transparency and Integrity – Speak Up Platform – Page 51				<input checked="" type="checkbox"/>
	403-3 Occupational health services	Social – Health and Safety – Occupational Health Management – Page 36, Training and Campaigns – Page 38				<input checked="" type="checkbox"/>
	403-4 Worker participation, consultation, and communication on occupational health and safety	Social – Health and Safety – Pages 36-38				<input checked="" type="checkbox"/>
	403-5 Worker training on occupational health and safety	Social – Health and Safety – Training and Campaigns – Page 38, – Social Data Set – Health and Safety Data – Page 43				<input checked="" type="checkbox"/>
	403-6 Promotion of worker health	Social – Attractive Employer – Pages 32-33, Health and Safety – Pages 36-38	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 36-38				<input checked="" type="checkbox"/>
	403-8 Workers covered by an occupational health and safety management system	Social – Health and Safety – Pages 36-38				<input checked="" type="checkbox"/>

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	403-9 Work-related injuries	Social – Health and Safety – Hazard Identification, Risk Assessment and Incident Management – Pages 36-37, – Social Data Set – Health and Safety Data – Page 43	403-9-b	Information unavailable	The data on work-related injuries for workers who are not employees is not available.	<input checked="" type="checkbox"/>
	403-10 Work-related ill health	Social – Health and Safety – Hazard Identification, Risk Assessment and Incident Management – Pages 36-37, – Social Data Set – Health and Safety Data – Page 43	403-10-b	Information unavailable	The data on work-related ill health for workers who are not employees is not available.	<input checked="" type="checkbox"/>
Training and education						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – Richemont's Sustainability Framework – Pages 12-14, Materiality Assessment – Pages 15-16; Social – Human Capital Development – Pages 34-35; Governance – Pages 51-53				
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 – Pages 41-42				
	404-2 Programs for upgrading employee skills and transition assistance programs	Social – Human Capital Development – Learning & Development Strategy and Programmes – Pages 34-35;	404-2-b	Information unavailable	Information for transition assistance programmes is not available at Group level because programmes are managed at local level.	<input checked="" type="checkbox"/>
	404-3 Percentage of employees receiving regular performance and career development reviews	Social – Human Capital Development – Performance Management – Page 34, – Social Data Set – Training and Education HR Data – Pages 41-42				
Diversity and equal opportunity						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – Richemont's Sustainability Framework – Pages 12-14, Materiality Assessment – Pages 15-16; Social – Attractive Employer – Pages 32-33, Human Capital Development – Pages 34-35; Governance – Transparency and Integrity – Speak Up Platform – Page 51				

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
Diversity and equal opportunity continued						
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Social – Human Capital Development – Learning & Development Strategy and Programmes – Pages 34-35, – Social Data Set – Diversity HR Data – Page 40 Annual Report and Accounts 2026 – Board of Directors – Pages 55-59				
	405-2 Ratio of basic salary and remuneration of women to men	Social – Attractive Employer – Talent Attraction – Page 32, – Social Data Set – Diversity HR Data – Page 40	405-2	Confidentiality constraints	Richemont does not communicate disclosures on this indicator for confidentiality reasons. 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	Sustainability Approach – Richemont's Sustainability Framework – Pages 12-14, Materiality Assessment – Pages 15-16; Social – Attractive Employer – Employee Engagement and Management – Page 33; Governance – Transparency and Integrity – Speak Up Platform – Page 51				
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Social – Attractive Employer – Employee Engagement and Management – Page 33; Governance – Transparency and Integrity – Speak Up Platform – Page 51	406-1	Confidentiality constraints	Richemont does not communicate disclosures on this indicator for confidentiality reasons.	
Freedom of association and collective bargaining						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – Richemont's Sustainability Framework – Pages 12-14, Materiality Assessment – Pages 15-16; Social – Attractive Employer – Employee Engagement and Management – Page 33; Supply Chain – Standards, Policies and Certifications – Page 45				

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	Social – Attractive Employer – Employee Engagement and Management – Page 33; Supply Chain – Standards, Policies and Certifications – Page 45	407-1-a	Information incomplete	Richemont is working on improving the quality of our data. Therefore, information required is currently incomplete.	
Child labour						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – Pages 12-18; Supply Chain – Pages 45-49; Governance – Transparency and Integrity – Speak Up Platform – Page 51				
GRI 408: Child Labour 2016	408-1 Operations and suppliers at significant risk for incidents of child labour	Supply Chain – Due Diligence and Risk Management – Pages 46-49; Governance – Transparency and Integrity – Speak Up Platform – Page 51				
Forced or compulsory labour						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – Pages 12-18; Supply Chain – Pages 45-49; Governance – Transparency and Integrity – Speak Up Platform – Page 51				
GRI 409: Forced or Compulsory Labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	Supply Chain – Due Diligence and Risk Management – Pages 46-49; Governance – Transparency and Integrity – Speak Up Platform – Page 51	409-1	Information incomplete	With a view to constant improvement, Richemont conducts human rights scan including forced/ compulsory labour	
Security practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – Richemont's Sustainability Framework – Pages 12-14, Materiality Assessment – Pages 15-16				
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Sustainability Approach – Richemont's Sustainability Framework – Training and Capacity Building – Page 14	410-1	Information incomplete	Richemont is continuously improving its data collection for this indicator. Therefore, information required is currently incomplete.	

GRI Standard	Disclosure	Reference/Response	Omissions			Assured disclosures
			Requirement(s) omitted	Reason	Explanation	
Local communities						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – Pages 12-18; Supply Chain – Due Diligence and Risk Management – Pages 46-49				
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Sustainability Approach – Materiality Assessment – Pages 15-16, Stakeholder Engagement – Pages 17-18; Social – Health and Safety – Pages 36-38; Supply Chain – Due Diligence and Risk Management – Pages 46-49	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 15-16; Supply Chain – Due Diligence and Risk Management – Pages 46-49	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.	
Supplier social assessment						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – Pages 12-18; Supply Chain – Due Diligence and Risk Management – Pages 46-49				
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Supply Chain – Due Diligence and Risk Management – Pages 46-49	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 – Due Diligence and Risk Management – Pages 46-49 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 49 for Diamond and Leather.	414-2	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	
Public policy						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – Richemont's Sustainability Framework – Pages 12-14, Materiality Assessment – Pages 15-16				
GRI 415: Public Policy 2016	415-1 Political contributions	Sustainability Approach – Richemont's Sustainability Framework – Standards of Business Conduct and Policies – 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.				
Marketing and labelling						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Approach – Richemont's Sustainability Framework – Pages 12-14, Materiality Assessment – Pages 15-16; Governance – Transparency and Integrity – Page 51, Trust of Clients and Stakeholders – Product Advertising and Labelling – Page 53				
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 – Page 53	417-1-b	Information unavailable	Information not available at Group level.	<input checked="" type="checkbox"/>
	417-2 Incidents of non-compliance concerning product and service information and labelling	Sustainability Approach – Richemont's Sustainability Framework – Standards of Business Conduct and Policies – Page 13; Governance – Transparency and Integrity – Anti-bribery and Corruption – Page 51	417-2	Confidentiality constraint	Richemont does not communicate disclosures on this indicator for confidentiality reasons.	
	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	Sustainability Approach – Richemont's Sustainability Framework – Pages 12-14, Materiality Assessment – Pages 15-16; Governance – Trust of Clients and Stakeholders – Global Data Protection and Privacy – Pages 52-53				
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 52-53	418-1-a, c	Information incomplete	Further details are not available at Group level.	

8. SASB Content Index

Richemont's Non-Financial Report 2026 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 2026.

8.1 Sustainability Disclosure Topics & Metrics

Table 1. Sustainability Disclosure Topics & Metrics

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	Social – Health and Safety – Chemical Safety Management Richemont maintains a Product Restricted Substance List, which is regularly reviewed and updated
Discussion of processes to assess and manage risks or hazards associated with chemicals in products.	n/a	CG-AA-250a.2	Social – Health and Safety – Chemical Safety Management The internal Chemical Safety Committee focuses on continuous improvement in the management of chemicals within the Group, encouraging innovation and monitoring best practices.
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 or contractual agreements.	Percentage (%)	CG-AA-430a.1	Supply Chain – Due Diligence and Risk Management – Supply Chains Risk Management – 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 – Due Diligence and Risk Management
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 (%)	CG-AA-430b.1	Supply Chain – Due Diligence and Risk Management
(1) Priority non-conformance rate and (2) associated corrective action rate for suppliers' labour code of conduct audits.	Rate	CG-AA-430b.2	Rates not reported Supply Chain – Due Diligence and Risk 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 – Materiality Assessment Environment – Environmental Management Supply Chain – Due Diligence and Risk Management

8.1 Sustainability Disclosure Topics & Metrics (continued)

Metric	Unit of measure	Code	Disclosure
Raw Materials Sourcing			
(1) List of priority raw materials; for each priority raw material: (2) environmental or social factor(s) most likely to threaten sourcing, (3) discussion on business risks or opportunities associated with environmental 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 tonnes (t)	CG-AA-440a.4	

Table 2. Activity Metrics

Activity 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 48	See Pages 12-16, 48	See Pages 45-49, 48
Diamonds	See Page 47	See Pages 12-16, 47	See Pages 45-49, 47
Coloured Gemstones	See Page 48	See Pages 12-16, 48	See Pages 45-49, 48
Leather	See Page 48	See Pages 12-16, 48	See Pages 45-49, 48

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

RICHEMONT