



Order Filed on August 25, 2021  
by Clerk  
U.S. Bankruptcy Court  
District of New Jersey

<b>UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY</b>	
Caption in Compliance with D.N.J. LBR 9004-1(b)	
<b>FOX ROTHSCHILD LLP</b> 49 Market St. Morristown, NJ 07960 Mark E. Hall, Esq. Martha B. Chovanes, Esq. Michael R. Herz, Esq. <a href="mailto:mhall@foxrothschild.com">mhall@foxrothschild.com</a> <a href="mailto:mchovanes@foxrothschild.com">mchovanes@foxrothschild.com</a> <a href="mailto:mherz@foxrothschild.com">mherz@foxrothschild.com</a> Telephone: (973) 992-4800 Facsimile: (973) 992-9125 <i>Counsel for L'Occitane, Inc.</i>	
In Re:  L'OCCITANE, INC.,  <div style="text-align: center;">Debtor.</div>	Chapter 11  Case No. 21-10632-MBK  Judge: Michael B. Kaplan

**FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE**

The relief set forth on the following pages, numbered two (2) through fifty (50), is hereby **ORDERED.**

**DATED: August 25, 2021**

Honorable Michael B. Kaplan  
United States Bankruptcy Judge

(Page 2)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

L'Occitane, Inc. (the "**Debtor**"), the 11 debtor and debtor-in-possession in the above-captioned chapter 11 case (the "**Chapter 11 Case**"), having:

- a. Filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code (the "**Bankruptcy Code**") on January 26, 2021 (the "**Petition Date**") [D.I. 1];
- b. Jointly filed with the Official Committee of Unsecured Creditors (the "**Committee**") formed in this case a *Joint Plan of Reorganization of L'Occitane, Inc. and the Official Committee of Unsecured Creditors Pursuant to Chapter 11 of the Bankruptcy Code* on July 9, 2021 [D.I. 385];
- c. Jointly filed with the Committee a *Disclosure Statement for the Joint Plan of Reorganization of L'Occitane, Inc. and the Creditors' Committee Pursuant to Chapter 11 of the Bankruptcy Code* on July 9, 2021 [D.I. 386];
- d. Jointly filed with the Committee a *First Amended Joint Plan of Reorganization of L'Occitane, Inc. and the Official Committee of Unsecured Creditors Pursuant to Chapter 11 of the Bankruptcy Code* on July 15, 2021 [D.I. 410];
- e. Jointly filed with the Committee a *First Amended Disclosure Statement for the First Amended Joint Plan of Reorganization of L'Occitane, Inc. and the Creditors' Committee Pursuant to Chapter 11 of the Bankruptcy Code* on July 15, 2021 [D.I. 411] (the "**Disclosure Statement**");
- f. Filed a *Notice of (I) Interim Approval of Disclosure Statement, (II) Hearing to Considering Confirmation of Plan, and (III) Deadline for Filing Objections to Confirmation of Plan* on July 15, 2021 [D.I. 415] (the "**Confirmation Hearing Notice**");
- g. Pursuant to the *Order (I) Approving the Disclosure Statement on an Interim Basis; (II) Scheduling a Combined Hearing on Final Approval of the Disclosure Statement and Plan Confirmation and Deadlines Related Thereto; (III) Approving the Confirmation Hearing Notice; and (IV) Granting Related Relief* entered by the Court (defined below) on July 15, 2021 [D.I. 408] (the "**Interim Approval and Scheduling Order**"), distributed a package (the "**Notice Package**") containing (i) a cover letter describing the contents of the Notice Package; (ii) the Disclosure Statement, the Plan, and all exhibits thereto; (iii) a copy of the Interim Approval and Scheduling Order; and (iv) the Confirmation Hearing Notice to all creditors,

(Page 3)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

interest holders, and all parties requesting notice pursuant to Rule 2002 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”) on July 19, 2021;

- h. Filed the *Notice of Filing of Plan Supplement* [D.I. 469] (the “**Plan Supplement**”) on August 3, 2021;
- i. Jointly filed with the Committee a *Second Amended Joint Plan of Reorganization of L'Occitane, Inc. and the Official Committee of Unsecured Creditors Pursuant to Chapter 11 of the Bankruptcy Code* on August 20, 2021 [D.I. 501] (as further modified, supplemented, and amended, including all attachments and exhibits thereto, the “**Plan**”<sup>1</sup>);
- j. Filed on August 20, 2021, the *Declaration of Yann Tanini in Support of (A) Final Approval of the Disclosure Statement, and (B) Confirmation of the Plan* [D.I. 503] (the “**Tanini Declaration**”); and
- k. Jointly filed with the Committee on August 20, 2021, the *Plan Proponents' Memorandum of Law in Support of Final Approval of Amended Disclosure Statement, and Confirmation of Second Amended Joint Plan of Reorganization of L'Occitane, Inc. and the Official Committee of Unsecured Creditors Pursuant to Chapter 11 of the Bankruptcy Code* [D.I. 502] (the “**Confirmation Brief**”).

The United States Bankruptcy Court for the District of New Jersey (the “**Court**”) having:

- a. Entered the Interim Approval and Scheduling Order on July 15, 2021, which set the deadline to object to the Plan and final approval of the Disclosure Statement as August 13, 2021 at 4:00 p.m. (ET), and scheduled a combined hearing on final approval of the Disclosure Statement and confirmation of the Plan for August 24, 2021 at 11:30 a.m. (the “**Confirmation Hearing**”); and
- b. Reviewed the Plan, the Disclosure Statement, the Plan Supplement (and any further supplements or amendments thereto), the Confirmation Brief, and all other pleadings, exhibits, statements, affidavits, declarations, certifications, and comments regarding confirmation of the Plan, including all objections, statements, and reservations of rights made with respect thereto, if any;

---

<sup>1</sup> Capitalized terms used but not otherwise defined herein shall have the same meanings ascribed to them in the Plan.

(Page 4)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

- c. Considered all oral representations, testimony, documents, filings, and other evidence regarding final approval of the Disclosure Statement and Confirmation of the Plan;
- d. Held the Confirmation Hearing at which it heard the statements, arguments, and objections, if any, made by counsel and parties-in-interest with respect to final approval of the Disclosure Statement and confirmation of the Plan;
- e. Overruled any and all objections to final approval of the Disclosure Statement, the Plan and confirmation thereof, and all statements and reservations of rights not consensually resolved or withdrawn unless otherwise indicated in this Confirmation Order or on the record at the Confirmation Hearing; and
- f. Taken judicial notice of the papers and pleadings in the Debtor's Chapter 11 Case.

**NOW, THEREFORE**, it appearing to the Court that notice of the Confirmation Hearing and the opportunity for any party-in-interest to object to final approval of the Disclosure Statement and confirmation of the Plan have been adequate and appropriate as to all entities affected or to be affected by the Disclosure Statement, the Plan, and the transactions contemplated thereby, that the legal and factual bases set forth in the documents filed in support of final approval of the Disclosure Statement and confirmation of the Plan presented at the Confirmation Hearing establish just cause for the relief granted herein, and that after due deliberation thereon and good cause shown, the Court hereby makes and issues the following findings of facts, conclusions of laws, and orders:

**FINDINGS OF FACT AND CONCLUSIONS OF LAW**

**I. General Findings and Conclusions**

A. Findings and Conclusions. The findings and conclusions set forth herein and on the record at the Confirmation Hearing constitute the Court's findings of fact and conclusions of law pursuant to Rule 52 of the Federal Rules of Civil Procedure, made applicable herein by

(Page 5)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

Bankruptcy Rules 7052 and 9014. To the extent any of the following findings of fact constitute conclusions of law, they are adopted as such. To the extent any of the following conclusions of law constitute findings of fact, they are adopted as such.

B. Jurisdiction and Venue. The Court has jurisdiction over the Debtor's Chapter 11 Case pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference of the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey, dated September 18, 2021 (Simandle, C.J.). Approval of the Disclosure Statement and confirmation of the Plan constitute a core proceeding pursuant to 28 U.S.C. § 157(b) with the Court having jurisdiction to enter a final order with respect thereto consistent with Article III of the United States Constitution. Venue before the Court is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

C. Eligibility for Relief. The Debtor qualifies as a "debtor" under section 109 of the Bankruptcy Code. The Debtor and the Committee are joint proponents of the plan under section 1121 of the Bankruptcy Code.

D. Commencement of this Chapter 11 Case. On the Petition Date, the Debtor voluntarily commenced this Chapter 11 Case by filing a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtor continues to operate its business and manage its property as a debtor-in-possession in accordance with sections 1107(a) and 1108 of the Bankruptcy Code. As of the date hereof, no trustee or examiner has been appointed in the Debtor's Chapter 11 Case. On February 11, 2021, the Office of the United States Trustee appointed the Committee.

(Page 6)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

E. Judicial Notice. The Court takes judicial notice of the docket of the Debtor's Chapter 11 Case maintained by the Clerk of the Court, including all pleadings and other documents filed, all order entered, and all evidence and arguments made, proffered, or adduced at hearings held before the Court in connection with the Debtor's Chapter 11 Case;

F. Bar Dates. On March 30, 2021, the Court entered an *Order (I) Establishing Deadlines to File Proofs of Claim Against the Debtor, Including But Not Limited to Claims Under 11 U.S.C. § 503(b)(9), (II) Approving the Form and Manner of Notice of the Bar Dates, and (III) Granting Related Relief* [ D.I. 236] (the "**Bar Date Order**"),<sup>2</sup> whereby the Court set the last date for filing Claims against the Debtor that arose or is deemed to have arisen on or prior to Petition Date as (i) May 7, 2021 at 5:00 p.m. (ET) for all creditors other than governmental units, including but not limited to all claims of setoff or recoupment and claims arising under section 503(b)(9) of the Bankruptcy Code; and (ii) July 26, 2021 at 5:00 p.m. (ET) for all governmental units.

G. Burden of Proof. The Debtor and the Committee as joint proponents of the Plan have the burden of proving the applicable elements of section 1129 of the Bankruptcy Code by a preponderance of the evidence. The Debtor and the Committee have met their burden with respect to each applicable element of section 1129 of the Bankruptcy Code. Each witness who testified

---

<sup>2</sup> A corrected Bar Date Order was entered on March 31, 2021 at D.I. 237.

(Page 7)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

on behalf of the Debtor and/or the Committee at or in connection with the Confirmation Hearing was credible, reliable, and qualified to testify as to the topics addressed in his or her testimony.

## **II. Adequacy of the Disclosure Statement**

H. The Disclosure Statement. The Disclosure Statement contains extensive material information regarding the Debtor sufficient to allow creditors and parties-in-interest to make informed decisions regarding the Plan. Additionally, the Disclosure Statement contains adequate information within the meaning of section 1125 of the Bankruptcy Code and complies with any additional requirements of the Bankruptcy Code, the Bankruptcy Rules, and applicable non-bankruptcy law. Specifically, but without limitation, the Disclosure Statement complies with the requirements of Bankruptcy Rule 3016(c) by sufficiently describing in specific and conspicuous bold language the provisions of the Plan that provide for releases and injunctions against conduct not otherwise enjoined under the Bankruptcy Code and sufficiently identifies the persons and entities that are subject to the releases and injunctions. The Debtor's use of the Disclosure Statement to inform creditors and parties-in-interest of the details of the Plan was authorized by the Interim Approval and Scheduling Order and was appropriate.

## **III. Service and Notice**

I. Service and Solicitation. Each of the Plan, the Disclosure Statement, and the Confirmation Hearing Notice, were transmitted and served in compliance with the Bankruptcy Rules, including Bankruptcy Rules 3017 and 3018, the Local Rules of the United States Bankruptcy Court for the District of New Jersey (the "**Local Rules**"), and the Interim Approval

(Page 8)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

and Scheduling Order. The transmittal and service of the Plan, the Disclosure Statement, and the Confirmation Hearing Notice were timely, adequate, and sufficient under the circumstances. The Debtor was not required to solicit votes from Holders of Claims or Interests in Class 1 (Secured Tax Claims), Class 2 (Other Secured Claims), Class 3 (Other Priority Claims), Class 4 (General Unsecured Creditors), Class 5 (Intercompany Claims), and Class 6 (Interests), as these Classes of Claims and Interests are Unimpaired under the Plan, and thus, the Holders of such Claims or Interests are deemed to have accepted the Plan. As all Classes of Claims and Interests under the Plan are Unimpaired, the Debtor was not required to serve a ballot on creditors and parties-in-interest or solicit votes from any Holders of Claims or Interests.

J. Notice. All parties required to be given notice of the Confirmation Hearing, including the deadline for filing and serving objections to confirmation of the Plan, were served with the Confirmation Hearing Notice and have been given due, proper, timely, and adequate notice in accordance with the Interim Approval and Scheduling Order, and in compliance with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any applicable non-bankruptcy law, rule, or regulation, and such parties have had an opportunity to appear and be heard with respect thereto. No other or further notice or solicitation is required.

K. Voting. As all Classes of Claims and Interests under the Plan are Unimpaired, all Classes of Claims and Interests are deemed to have accepted the Plan and were not entitled to vote on the Plan.

(Page 9)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

L. Releases, Exculpation, and Injunction. Pursuant to section 1123(b)(3) of the Bankruptcy Code and Bankruptcy Rule 9019(a), the releases, settlement, compromises, exculpations, and injunctions set forth in Article VII of the Plan and implemented by this Confirmation Order, are fair, equitable, reasonable, supported by sufficient and valuable consideration, and in the best interests of the Debtor, its Estate, Creditors, and Interest holders. The releases by the Debtor set forth in Article VII.D.1 of the Plan (the “**Debtor Releases**”) and the third-party releases (the “**Third-Party Releases**”) set forth in Article VII.D.2 of the Plan are fair, warranted, necessary, appropriate, and supported by the facts and the circumstances of this Chapter 11 Case and are consistent with sections 105, 1123(b)(6), and 1129 of the Bankruptcy Code and applicable law in this jurisdiction. The record of the Confirmation Hearing and this Chapter 11 Case is sufficient to support the settlements, releases, exculpations, and injunctions provided for in Article VII of the Plan.

#### IV. Compliance with the Requirements of Section 1129 of the Bankruptcy Code

M. Plan Compliance with the Bankruptcy Code (11 U.S.C. § 1129(a)(1)). The Plan complies with the applicable provisions of the Bankruptcy Code and, as required by Bankruptcy Rule 3016, the Plan is dated and identifies the Debtor and the Committee as the proponents of the Plan, thereby satisfying section 1129(a)(1) of the Bankruptcy Code.

i. Proper Classification (11 U.S.C. §§ 1122 and 1123(a)(1)). With the exception of Administrative Claims (including Professional Fee Claims) and Priority Tax Claims, which need not be classified, Article III of the Plan classifies six (6) Classes of Claims against and

(Page 10)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

Interests in the Debtor. The Claims and Interests placed in each Class are substantially similar to the other Claims and Interests, as the case may be, in each such Class. Valid business, factual, and legal reasons exist for separately classifying the various Classes of Claims and Interests created under the Plan, and such Classes do not unfairly discriminate between Holders of Claims and Interests. Accordingly, the Plan satisfies sections 1122 and 1123(a)(1) of the Bankruptcy Code.

ii. Unimpaired Classes Specified (11 U.S.C. § 1123(a)(2)). Articles III.B. and III.C of the Plan specify that Claims or Interests in Class 1 (Secured Tax Claims), Class 2 (Other Secured Claim), Class 3 (Other Priority Claims), Class 4 (General Unsecured Creditors), Class 5 (Intercompany Claims) and Class 6 (Interests) (collectively, the “**Unimpaired Classes**”) are Unimpaired under the Plan within the meaning of section 1124 of the Bankruptcy Code, thereby satisfying section 1123(a)(2) of the Bankruptcy Code.

iii. Specified Treatment of Impaired Classes (11 U.S.C. § 1123(a)(3)). There are no impaired Classes under the Plan, and therefore the requirement that the Plan specify impaired classes under section 1123(a)(3) of the Bankruptcy Code does not apply.

iv. No Discrimination (11 U.S.C. § 1123(a)(4)). The Plan provides for the same treatment for each Claim or Interest in each respective Class thereby satisfying section 1123(a)(4) of the Bankruptcy Code.

v. Adequate Means for Plan Implementation (11 U.S.C. § 1123(a)(5)). The Plan provides adequate and proper means for the implementation of the Plan, including, without limitation (i) the Plan’s funding from the Debtor’s Cash on hand and an Exit Loan Facility provided

(Page 11)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

by the Debtor's parent, L'Occitane International, S.A. ("**International**") in an amount sufficient to pay all Allowed Claims under the Plan; (ii) a guaranty by International for all Disputed Claims to the extent any such Disputed Claim is determined in favor of the Holder of the Disputed Claim (the "**Disputed Claim Guaranty**"); (iii) a guaranty by International for all Cure Disputes to the extent any such dispute is determined in favor of the counterparty to an Executory Contract or Unexpired Lease that has been assumed (the "**Cure Dispute Guaranty**"); and (iv) the procedures for making distributions to Holders of Allowed Claims and Interests. Accordingly, the Plan satisfies section 1123(a)(5) of the Bankruptcy Code.

vi. Prohibition of Issuance of Non-Voting Securities (11 U.S.C. § 1123(a)(6)).

The Debtor does not propose to issue any non-voting equity securities under the Plan and therefore section 1123(a)(6) of the Bankruptcy Code does not apply.

vii. Designation of Officers, Directors, or Trustees (11 U.S.C. § 1123(a)(7)).

The Plan does not select, appoint, or designate any new officers, directors, or trustees, and therefore section 1123(a)(7) of the Bankruptcy Code does not apply.

viii. Earnings from Personal Services (11 U.S.C. § 1123(a)(8)). Section

1123(a)(8) of the Bankruptcy Code applies only to individual debtors and is not applicable to the Debtor's Chapter 11 Case.

ix. Impairment/Unimpairment of Classes of Claims and Interests (11 U.S.C. §

1123(b)(1)). As permitted by section 1123(b)(1) of the Bankruptcy Code, all Claims and Interests specified in the Plan are Unimpaired as set forth in Article III of the Plan.

(Page 12)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

x Assumption and Rejection of Executory Contracts and Unexpired Leases

(11 U.S.C. § 1123(b)(2)). As permitted by section 1123(b)(2) of the Bankruptcy Code and as set forth in Article VI of the Plan, upon entry of this Confirmation Order, all Executory Contracts and Unexpired Leases shall be deemed assumed pursuant to section 365 of the Bankruptcy Code contingent on, and effective upon, the occurrence of the Effective Date, unless such Executory Contract or Unexpired Lease (i) was assumed or rejected previously by the Debtor; (ii) previously expired or terminated pursuant to its own terms; (iii) has been assumed or assigned to a purchaser of the Debtor's assets; or (iv) was rejected pursuant to the Plan Supplement. Rejection of Executory Contracts and Unexpired Leases pursuant to the Plan satisfies the requirements of section 365 of the Bankruptcy Code and is expressly authorized by section 1123(b)(2) of the Bankruptcy Code. The Debtor has exercised reasonable business judgment in determining to reject the Executory Contracts and Unexpired Leases to be rejected under the Plan. The rejection of each Executory Contract or Unexpired Lease rejected under the Plan shall be binding on the Debtor and each non-Debtor party to each such Executory Contract and Unexpired Lease.

xi. Settlement/Retention of Claims or Interests (11 U.S.C. § 1123(b)(3)). The

entry of this Confirmation Order constitutes the Court's approval of all the compromises and settlements embodied in the Plan, and the Court's finding shall constitute its determination that such compromises and settlements are in the best interests of the Debtor, its Estate, and all Holders of Claims and Interests, and are fair, equitable, and well within the range of reasonableness. In concluding that the compromises and settlements contained in the Plan are substantively fair, the

(Page 13)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

Court considered the following factors: (a) the probability of success of potential litigation compared to the benefit of such compromises and settlements; (b) the likelihood of complex and protracted litigation and the risk and difficulty of collection on judgment; (c) the proportion of creditors and parties-in-interest that support the compromises and settlements; (d) the competency of counsel; and (e) the extent to which the compromises and settlements are the product of arm's length negotiations. The Court finds that each of these factors weigh in favor of approving the compromises and settlements embodied in the Plan.

xii. Additional Plan Provisions (11 U.S.C. § 1123(b)(6)). As permitted by section 1123(b)(6) of the Bankruptcy Code, the Plan includes other appropriate provisions not inconsistent with the applicable provisions of the Bankruptcy Code, including, without limitations, certain release, exculpation, and injunction provision in Article VII of the Plan. Based upon the facts and circumstances of the Debtor's Chapter 11 Case, the release, exculpation, and injunction provisions in the Plan, including the releases set forth in Article VII.D of the Plan, are fair, equitable, and reasonable; are supported by sufficient and valuable consideration; are an integral component of compromises and settlement underlying the Plan; are necessary for the realization of value for stakeholders, are the product of extensive arm's length negotiations or based on consent; were necessary to the formation of the consensus embodied in the Plan documents; are in the best interests of the Debtor, its Estate, Creditors, and Interests Holders; and are, in light of the foregoing, appropriate. The failure to implement the release, exculpation, and injunction provisions would result in International withdrawing its Exit Loan Financing as well as the

(Page 14)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

Disputed Claim Guaranty and the Cure Dispute Guaranty and would seriously impair the Debtor's ability to confirm and consummate the Plan and would possibly lead to the conversion of the Debtor's Chapter 11 Case to a case under Chapter 7 of the Bankruptcy Code. Each Exculpated Party and Released Party played an integral role in the formulation of the Plan and has expended significant time and resources analyzing and negotiating the issues presented by the Debtor's Chapter 11 Case. In addition, the exculpations set forth in Article VII.C of the Plan do not relieve any party of liability for fraud, gross negligence, or willful misconduct. Accordingly, based upon the record in the Debtor's Chapter 11 Case, the representations of the parties, and the evidence proffered or adduced at the Confirmation Hearing, the Court finds that the release, exculpation, and injunction provisions set forth in Article VII of the Plan are consistent with the Bankruptcy Code and applicable law and are appropriate under the circumstances.

N. The Plan's Compliance with the Bankruptcy Code (11 U.S.C. § 1129(a)(1)). Except as otherwise provided for or permitted by order of the Court, the Plan complies with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules. Accordingly, the requirements of section 1129(a)(1) of the Bankruptcy Code are satisfied.

O. The Debtor's and the Committee's Compliance with the Bankruptcy Code (11 U.S.C. § 1129(a)(2)). Except as otherwise provided for or permitted by order of the Court, the Debtor and the Committee, as joint proponents of the Plan, have complied with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the Interim Approval and Scheduling Order in connection with the Plan, the Disclosure Statement, the

(Page 15)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

Confirmation Hearing Notice, and all related documents. Accordingly, the requirements of section 1129(a)(2) of the Bankruptcy Code are satisfied.

P. Plan Proposed in Good Faith (11 U.S.C. § 1129(a)(3)). The Debtor and the Committee have proposed the Plan, including all documents necessary to effectuate the Plan, in good faith and not by any means forbidden by law, thereby satisfying the requirements of section 1129(a)(3) of the Bankruptcy Code. The Debtor's and the Committee's good faith is evident from the facts and record of the Debtor's Chapter 11 Case, the Disclosure Statement, the Tanini Declaration filed in support of Confirmation, and the record of the Confirmation Hearing and other proceedings held in this Chapter 11 Case. The Plan itself and the process leading to its formulation provide independent evidence of the Debtor's and the Committee's good faith, serve the public interest, and assure fair treatment of Holders of Claims and Interests. The Plan was proposed with the legitimate and honest purpose of maximizing the value of the Debtor's Estate and maximizing distributions to all Creditors and Interest Holders. Further, the Plan's classification, indemnification, exculpation, release, and injunction provisions have been negotiated in good faith and at arm's length consistent with sections 105, 1122, 1223(b)(3)(A), 1123(b)(6), 1129, and 1142 of the Bankruptcy Code, and are integral to the Plan and supported by valuable consideration.

Q. Payment for Services or Costs and Expenses (11 U.S.C. 1129(a)(4)). Any payment made or to be made by the Debtor, or any other person issuing securities or acquiring property under the Plan, for services or for costs and expenses in or in connection with the Debtor's Chapter 11 Case, or in connection with the Plan and incident this Chapter 11 Case, has been approved by,

(Page 16)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

or shall be subject to the approval of, the Court as reasonable. Accordingly, the Plan satisfies the requirements of section 1129(a)(4) of the Bankruptcy Code.

R. Directors, Officers and Successors (11 U.S.C. § 1129(a)(5)). The Plan does not appoint any new officers or directors of the Debtor. Upon the Effective Date, the Debtor shall become the Reorganized Debtor with the same officers and directors as the Debtor. Accordingly, the Plan satisfies the requirements of section 1129(a)(5) of the Bankruptcy Code.

S. No Rate Changes (11 U.S.C. § 1129(a)(6)). The Plan does not provide for any rate changes over which a governmental regulatory commission has jurisdiction. Accordingly, section 1129(a)(6) of the Bankruptcy Code is not applicable in this Chapter 11 Case.

T. Best Interest of Creditors (11 U.S.C. § 1129(a)(7)). The liquidation analysis (attached as Exhibit C to the Disclosure Statement) and other evidence proffered or adduced at the Confirmation Hearing is (i) persuasive and credible, (ii) has not been controverted by other evidence, and (iii) establishes that each Holder of a Claim or Interest under the Plan is (x) unimpaired and therefore deemed to have accepted the Plan or (y) will receive or retain under the Plan on account of such Claim, property of a value, as of the Effective Date, that is not less than the amount that such Holder would receive or retain if the Debtor were liquidated under chapter 7 of the Bankruptcy Code. The liquidation analysis provided in the Disclosure Statement, including the methodology used and estimations and assumptions made therein, and the evidence related thereto that was proffered at the Confirmation Hearing (a) is persuasive and credible as of the dates such evidence was prepared, presented, or proffered; (b) either has not been controverted

(Page 17)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

by other persuasive evidence or has not been challenged; (c) is based upon reasonable and sound assumptions; and (d) provides a reasonable estimate of the liquidation value of the Debtor's Estate upon a conversion a case under chapter 7 of the Bankruptcy Code. The one-hundred percent (100%) recovery on Claims pursuant to the Plan is significantly in excess of those that would be available if the Debtor were liquidated pursuant to chapter 7 and, therefore, the Plan satisfies the requirements of section 1129(a)(7) of the Bankruptcy Code.

U. Acceptance of the Plan (11 U.S.C. § 1129(a)(8)). Claims in all Classes under the Plan, including Class 1 (Secured Tax Claims), Class 2 (Other Secured Claim), Class 3 (Other Priority Claims), Class 4 (General Unsecured Creditors), Class 5 (Intercompany Claims), and Class 6 (Interests), are Unimpaired under the Plan and are conclusively presumed to have accepted the Plan without the solicitation of acceptances or rejections pursuant to section 1126(f) of the Bankruptcy Code. Accordingly, the Plan satisfies the requirements of section 1129(a)(8)(B) of the Bankruptcy Code.

V. Treatment of Administrative Claims, Priority Tax Claims, and Other Priority Claims (11 U.S.C. § 1129(a)(9)). The treatment of Claims under the Plan of the type specified in sections 507(a)(1) through 507(a)(8) of the Bankruptcy Code, if any, complies with the provisions of section 1129(a)(9) of the Bankruptcy Code because Article II of the Plan provides that, except to the extent a Holder agrees to less favorable treatment: (i) each Holder of an Allowed Administrative Claim (except with respect to Professional Fee Claims, which shall be paid upon Final Order or allowance by the Court) shall be paid in full in Cash on the earlier of the date that

(Page 18)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

is (x) as soon as practicable after the date such Allowed Administrative Claim because due in the ordinary course of business in accordance with the terms and conditions of the particular transaction, contract, or other agreement giving rise to such Allowed Administrative Claim, or (y) on or as soon as reasonably practicable after the Effective Date if such Administrative Claim is Allowed as of the Effective Date, or (z) on or as soon as reasonably practicable after the date of such Administrative Claim is Allowed if such Administrative Claim is not Allowed as of the Effective Date; (ii) each Holder of an Allowed Priority Tax Claim shall receive either (x) Cash in an amount equal to the amount of such Allowed Priority Tax Claim, plus interest at the rate determined under applicable non-bankruptcy law and to the extent provided for by section 511 of the Bankruptcy Code, or (y) such other treatment as may be agreed upon by such Holder of an Allowed Priority Tax Claim and the Reorganized Debtor or otherwise determined by order of the Court. Allowed Priority Tax Claims will be paid on or as reasonably practicable after the latest of (i) the Effective Date; (ii) the date on which such Priority Tax Claim against the Debtor becomes an Allowed Priority Tax Claim; or (iii) such other date as may be ordered by the Court. Accordingly, the Plan satisfies the requirements of section 1129(a)(9) of the Bankruptcy Code.

W. No Impaired Classes (11 U.S.C. § 1129(a)(10)). There are no impaired Classes under the Plan, and therefore the requirements of section 1129(a)(10) of the Bankruptcy Code do not apply to this Chapter 11 Case or the Plan.

X. Feasibility (11 U.S.C. § 1129(a)(11)). The information in the Disclosure Statement, the Tanini Declaration, and the evidence proffered or adduced at the Confirmation Hearing (i) is

(Page 19)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

persuasive and credible; (ii) has not been controverted by other evidence; and (iii) establishes that the Plan is feasible and there is a reasonable prospect of the Debtor being able to meet its financial obligations under the Plan and Confirmation of the Plan is not likely to be followed by the need for liquidation or further financial reorganization of the Debtor. Accordingly, the Plan satisfies the requirements of section 1129(a)(11) of the Bankruptcy Code.

Y. Payment of Fees (11 U.S.C. § 1129(a)(12)). Pursuant to Article II.C of the Plan, all statutory fees due and owing to the United States Trustee prior to the Effective Date shall be paid by the Debtor on the Effective Date. Accordingly, the Plan satisfies the requirements of section 1129(a)(12) of the Bankruptcy Code.

Z. No Unfair Discrimination and Fair and Equitable Treatment (11 U.S.C. § 1129(b)). All Classes under the Plan are Unimpaired and are conclusively presumed to have accepted the Plan. Accordingly, the Plan is confirmed pursuant to section 1129(a) of the Bankruptcy Code and section 1129(b) of the Bankruptcy Code is inapplicable. Nonetheless, the Debtor has demonstrated by a preponderance of the evidence that the Plan (a) satisfies all of the requirements of section 1129(a) of the Bankruptcy Code and (b) does not “discriminate unfairly” and is “fair and equitable.” The evidence supporting the Plan proffered or adduced by the Debtor at, or prior to, or in declarations filed in connection with, the Confirmation Hearing regarding the Debtor’s classification and treatment of Claims (a) is reasonable persuasive, credible, and accurate; (b) utilizes reasonable and appropriate methodologies and assumptions; and (c) has not been controverted by other credible evidence.

(Page 20)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

AA. Only One Plan (11 U.S.C. § 1129(c)). The Plan is the only plan that was brought to the Court for confirmation of the Debtor's Chapter 11 Case. Accordingly, section 1129(c) of the Bankruptcy Code does not apply to this Chapter 11 Case or the Plan.

BB. Principle Purpose of the Plan (11 U.S.C. § 1129(d)). The principal purpose of the Plan is not the avoidance of taxes or the avoidance of the application of section 5 of the Securities Act of 1933, and no governmental entity has objected to the confirmation of the Plan on any such grounds. Accordingly, the Plan satisfies the requirements of section 1129(d) of the Bankruptcy Code.

CC. Non-Applicability of Certain Sections of the Bankruptcy Code (11 U.S.C. §§ 1123(c), 1129(a)(13) – (16), 1129(e)). The Debtor is not an individual and does not owe any domestic support. The Debtor has no obligation to pay for retiree benefits and is neither a nonprofit corporation nor a "small business." Accordingly, sections 1123(c), 1129(a)(13) – (16), and 1129(e) of the Bankruptcy Code do not apply.

DD. Modifications of the Plan (11 U.S.C. § 1127). The modifications made to the Plan since it was transmitted to all Creditors, Interest Holders, and other parties requesting notice pursuant to Bankruptcy Rule 2002, do not constitute changes that materially or adversely change the treatment of any Claims or Interests and do not require additional disclosure under section 1125 of the Bankruptcy Code or a solicitation of acceptances or rejections of the Plan under section 1126 of the Bankruptcy Code. Accordingly, the Debtor has complied in all respects with section 1127 of the Bankruptcy Code and Bankruptcy Rule 3019.

(Page 21)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

EE. Satisfaction of Confirmation Requirements. Based upon the foregoing, all other pleadings, documents, exhibits, statements, declarations and affidavits filed in connection with Confirmation of the Plan, and all evidence and arguments made, proffered or adduced at the Confirmation Hearing, the Plan satisfies the requirements for confirmation set forth in section 1129 of the Bankruptcy Code.

FF. Implementation. All documents and agreements necessary to implement the Plan, and all other relevant and necessary documents, including, but not limited to, the Exit Loan Facility Documents (including the Bankruptcy Plan Funding Agreement annexed as Exhibit C to the Plan Supplement), have been negotiated in good faith and at arm's length, do not inappropriately conflict with applicable non-bankruptcy law, and shall, upon completion of documentation and execution, be valid, binding and enforceable agreements.

GG. Good Faith. Based on the record before the Court in the Debtor's Chapter 11 Case, the Debtor will be acting in good faith within the meaning of section 1125(e) of the Bankruptcy Code if it proceeds to (i) consummate the Plan and the agreements, settlements, transactions, and transfers contemplated thereby, and (ii) take the actions authorized and directed by this Confirmation Order, and shall not be liable under any applicable law, rule, or regulation governing solicitation or acceptance or rejection of the Plan or the offer, issuance, sale, or purchase of securities.

HH. Additional Findings Regarding Releases. The releases provided pursuant to Article VII of the Plan (i) represent a sound exercise of the Debtor's business judgment; (ii) were

(Page 22)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

negotiated in good faith and at arm's length; and (iii) are (a) in exchange for good and valuable consideration, (b) a good faith settlement compromise of the claims released thereby, (c) in the best interest of the Debtor and its Estate, and (d) fair, equitable, and reasonable under the circumstances of the Debtor's Chapter 11 Case.

II. Retention of Jurisdiction. Pursuant to sections 105(a) and 1142 of the Bankruptcy Code, and notwithstanding the entry of this Confirmation Order or the occurrence of the Effective Date, this Court, except as otherwise provided in the Plan or herein, shall retain jurisdiction over all matters arising out of, and related to, the Debtor's Chapter 11 Case and the Plan to the fullest extent permitted by law.

## **ORDER**

ACCORDINGLY, IT IS HEREBY ORDERED, ADJUDGED, DECREED AND DETERMINED THAT:

### **I. General Decrees and Implementation of the Plan**

1. Adequacy of the Disclosure Statement. The Disclosure Statement is hereby APPROVED on a final basis as containing adequate information within the meaning of section 1125 of the Bankruptcy Code and contains sufficient information of a kind necessary to satisfy the disclosure requirements of any applicable non-bankruptcy law, rules, and regulations.

2. Confirmation of the Plan. The Plan, attached hereto as **Exhibit A**, and each of its provisions, including all exhibits thereto and all exhibits and documents included in the Plan Supplement (and any further supplements or amendments thereto), shall be, and hereby is,

(Page 23)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

CONFIRMED as set forth herein pursuant to section 1129(a) of the Bankruptcy Code. The terms of the Plan are incorporated by reference into and are an integral part of this Confirmation Order.

3. Objections Overruled. All objections, responses, and statements and comments, if any, in opposition to or inconsistent with the Plan, other than those withdrawn with prejudice or resolved in their entirety prior to, or on the record at, the Confirmation Hearing, shall be, and hereby are, OVERRULED and DENIED in their entirety. All withdrawn objections are deemed withdrawn with prejudice.

4. Confirmation Hearing Notice. The Debtor provided good and sufficient notice of the Confirmation Hearing and the deadlines for filing and serving objections to the Plan, which notices are hereby approved

5. Plan Classification Controlling. Unless otherwise set forth herein, the classification of Claims and Interests for purposes of distributions under the Plan shall be governed solely by the terms of the Plan.

6. Implementation of the Plan. The Debtor (and its members, agents, and/or professionals), to the extent applicable and in accordance with the terms and conditions of the Plan, is authorized but not required to (a) execute, deliver, file, and/or record such documents, contracts, instruments, releases, and other agreements necessary to implement and effectuate the Plan, including, but limited to the Exit Loan Facility Documents (including the Bankruptcy Plan Funding Agreement annexed as Exhibit C to the Plan Supplement); (b) make any and all distributions and transfers contemplated pursuant to, and as provided for in, the Plan, and (c) take

(Page 24)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

such other actions as may be necessary to implement, effectuate, and further evidence the terms and conditions of the Plan.

7. Approval of Parent Guarantees. The Disputed Claim Guaranty and the Cure Dispute Guaranty to be provided by International to the Debtor with respect to Disputed Claims and Cure Disputes, respectively, as set forth in the Plan and the Plan Supplement, are hereby approved. International shall fully guarantee all Disputed Claims to the extent any such Disputed Claim is determined in favor of the Holder of the Disputed Claim and all Cure Disputes to the extent any such dispute is determined in favor of the counterparty to an Executory Contract or Unexpired Lease that has been assumed.

8. No Action. To the extent that, under applicable non-bankruptcy law, any action to effectuate the terms of the Plan would otherwise requires the consent or approval of the managers, directors, or officers of the Debtor, this Confirmation Order shall, pursuant to sections 1123(a)(5) and 1142 of the Bankruptcy Code, constitute the consent or approval, and such actions are deemed to have been taken by unanimous action of the mangers, directors, and officers of the Debtor.

9. Binding Effect. From and after entry of this Confirmation Order, and subject to the occurrence of the Effective Date, except to the extent otherwise provided in the Plan or this Confirmation Order, the provisions of the Plan, as applicable, shall be binding on and shall inure to the benefit of, any heir, executor, administrator, personal representative, successor, or assign of such Person or Entity, including but not limited to, all Holders of Claims and Interest of the Debtor,

(Page 25)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

and any and all non-Debtor parties to Executory Contracts and Unexpired Leases with the Debtor, and all other parties-in-interest in the Debtor's Chapter 11 Case.

10. Vesting of Interests and Assets in the Reorganized Debtor. From and after the Effective Date, the Debtor shall continue in existence as a separate legal entity, with all the powers of a corporation pursuant to the applicable law in its state of incorporation for all purposes. After the Effective Date the Reorganized Debtor shall exist pursuant to the same organizational documents that were in effect prior to the Debtor's Petition Date. Upon the Effective Date, all transactions and applicable matters provided under the Plan shall be deemed to be authorized by the Reorganized Debtor without any requirement of further action by the Debtor or the Reorganized Debtor. Except as otherwise provided for in the Plan or this Confirmation Order, or any other agreement, instrument, or other document incorporated in the Plan, upon the Effective Date, all of the Debtor's assets shall immediately vest in the Reorganized Debtor, and the Debtor's remaining assets and affairs shall be administered and managed by the Reorganized Debtor in accordance with the Plan.

11. Cancellation of Outstanding Claims. As of the Effective Date, and except as otherwise provided for in the Plan or this Confirmation Order, and except for purposes of evidencing a right to a distribution under the Plan or as otherwise provided for in the Plan or herein, and except to the extent the Debtor and the Reorganized Debtor have assumed an Executory Contract or Unexpired Lease as set forth in the Plan and Plan Supplement, all agreements and other

(Page 26)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

documents evidencing the Claims or rights of any Holders of such Claims against the Debtor, including, but not limited to, all contracts, notes, and guarantees shall be cancelled.

12. Continuation of Existing Interests. Except as otherwise provided in the Plan, this Confirmation Order, or any agreement, instrument, or other document incorporated in the Plan, on and after the Effective Date all Interests in the Debtor will be retained and held by the current Interest Holder as Interests in the Reorganized Debtor.

## **II. Treatment of Executory Contracts and Unexpired Leases and Claim Administration**

13. Approval of Plan Treatment. The provisions of Article VI of the Plan governing Executory Contracts and Unexpired Leases are hereby approved in their entirety.

14. Assumption of Executory Contracts and Unexpired Leases. Upon the entry of this Confirmation Order, all Executory Contracts and Unexpired Leases shall be deemed assumed pursuant to section 365 of the Bankruptcy Code contingent on, and effective upon, the occurrence of the Effective Date, unless such Executory Contract or Unexpired Lease: (i) was assumed or rejected previously by the Debtor; (ii) previously expired or terminated pursuant to its own terms; (iii) has been assumed or assigned to a purchaser of the Debtor's assets; or (iv) was rejected pursuant to the Plan Supplement. Notwithstanding anything to the contrary in the Plan, the Disclosure Statement (or any order approving the same), or this Confirmation Order, including the releases, injunctions, and exculpation provisions under Article VII of the Plan, upon assumption of an Unexpired Lease, the Debtor or the Reorganized Debtor shall satisfy any accrued but unbilled amounts under such Unexpired Lease (if applicable) including, but not limited to, common area

(Page 27)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

maintenance charges, taxes, and year-end adjustments, and shall remain liable for all obligations under such Unexpired Lease including: (a) amounts owed or accruing under such Unexpired Lease that are unbilled or not yet due regardless of when such amounts or obligations accrued, on account of common area maintenance, insurance, taxes, utilities, and similar charges; (b) any regular or periodic adjustment or reconciliation of charges under such Unexpired Lease that are not due or have not been determined; (c) any percentage rent that comes due under such Unexpired Lease; (d) post-assumption obligations under such Unexpired Lease; and (e) any obligations to indemnify the non-Debtor counterparty under such Unexpired Lease pursuant to the terms of the lease.

15. Claims Based on Assumption of Executory Contracts and Unexpired Leases and Cure Dispute Procedure. To the extent that a counterparty to an assumed Executory Contract or Unexpired Lease disagrees with the Cure Amount listed for such Executory Contract or Unexpired Lease in the Plan Supplement, the counterparty was required to file an objection within twenty-one (21) days after filing of the Plan Supplement in order to initiate a Cure Dispute pursuant to the Interim Approval and Scheduling Order. If a counterparty to an assumed Executory Contract or Unexpired Lease timely files an objection to a Cure Amount listed in the Plan Supplement, thereby commencing a Cure Dispute, the Debtor shall pay to such counterparty the undisputed portion of the Cure Amount on or as soon as reasonably practicable after the Effective Date, with the disputed portion to be subject to the Cure Dispute Guaranty pending resolution of the Cure Dispute. Post Confirmation, the Debtor or Reorganized Debtor, as applicable, and each counterparty to an Executory Contract and Unexpired Lease subject to a Cure Dispute shall attempt to resolve any

(Page 28)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

such disputes. Once the parties resolve the disputed portion of a Cure Amount, the Debtor shall pay the agreed amount to the applicable counterparty within fourteen (14) days of such resolution.

In the event that a Cure Dispute cannot be amicably resolved between the parties, either party may file an application with the Court, on twenty-one (21) days' notice to the other party, requesting a hearing by the Court to determine the Cure Dispute.

16. Claims Based on Rejection of Executory Contracts or Unexpired Leases. Proofs of Claim with respect to Claims arising from the rejection of Executory Contracts or Unexpired Leases, if any, must be Filed with the Court or the Notice, Claims and Balloting Agent by the Rejection Claim Bar Date. Notwithstanding any order, Bankruptcy Rule, or provision of the Plan or Bankruptcy Code to the contrary, to the extent that any counterparty to an Executory Contract or Unexpired Lease may be subject to a Rejection Claim Bar Date that is later than the General Bar Date, such counterparty may include Claims that arose prior to the Petition Date in any Proof of Claim filed by the Rejection Claim Bar Date, such that the counterparty shall not be required to file a Proof of Claim for such prepetition Claims by the General Bar Date. The Notice of the Effective Date shall indicate that all Executory Contracts and Unexpired Leases that do not fall into one of the four clauses set forth in Article VI.A of the Plan are deemed assumed as of the Effective Date. Absent order of the Court to the contrary, any Claims arising from the rejection of an Executory Contract or Unexpired Lease not filed by the Rejection Claim Bar Date will not be considered Allowed and such person or entity shall not be treated as a creditor for purposes of distributions under the Plan. Claims arising from the rejection of the Debtor's Executory Contracts

(Page 29)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

or Unexpired Leases shall be classified as General Unsecured Claims and shall be treated in accordance with Class 4 of the Plan, which information shall be included in the Notice of the Effective Date.

17. Modifications, Amendments, Supplements, Restatements, or other Agreements.

Unless otherwise specified, each Executory Contract and Unexpired Lease assumed, assumed and assigned, or rejected by the Debtor shall include any and all modifications, amendments, supplements, restatements, or other agreements made directly or indirectly by any agreement, instrument, or other document that in any manner affects such Executory Contract or Unexpired Lease, including changes made during the Chapter 11 Case.

18. No Penalty Claims. Unless otherwise specifically provided for in the Plan or this Confirmation Order, no Holder of any Claim will be entitled to allowance of, or to receive any payment on account of, any penalty arising with respect to or in connection with such Claim and any such penalty shall be deemed disallowed and expunged; *provided, however*, that nothing in the Plan, the Disclosure Statement (or any order approving the same), or this Confirmation Order shall in any way impair, modify, change, alter or otherwise impact any and all obligations under Unexpired Leases, including the obligation to pay late fees, if any.

19. Setoff and Recoupment by Creditors. Notwithstanding anything contrary in the Plan, the Disclosure Statement (or any order approving the same), or set forth in this Confirmation Order, including the releases, injunctions, and exculpation provisions under Article VII of the Plan, nothing shall modify the rights, if any, of any Holder of a Claim or any current or former party to

(Page 30)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

an executory contract or lease, to assert any right of setoff or recoupment that such party may have under applicable bankruptcy or non-bankruptcy law, including, but not limited to: (a) the ability, if any, of such parties to setoff or recoup a security deposit held pursuant to the terms of their lease(s) with the Debtor or the Reorganized Debtor (or any successors thereto); (b) assertion of rights of setoff or recoupment, if any, in connection with Claims reconciliation; or (c) assertion of setoff or recoupment as a defense, if any, to any claim or action by the Debtor or Reorganized Debtor (or any successors thereto).

20. Setoff and Recoupment by Debtor. Notwithstanding anything contrary to the Plan or set forth in this Confirmation Order, the Reorganized Debtor may, but shall not be required to, setoff against or recoup from any Claims of any nature whatsoever that the Debtor may have against a claimant pursuant to sections 553 and 558 of the Bankruptcy Code or otherwise, but neither the failure to do so nor the allowance of any Claim hereunder shall constitute a waiver or release by the Debtor or the Reorganized Debtor of any such Claim it may have against the Holder of such Claim.

21. Claim Objections. Except as expressly provided in the Plan or this Confirmation Order, the Debtor (before the Effective Date) or the Reorganized Debtor (on or after the Effective Date), as applicable, shall have the exclusive authority to file, settle, compromise, withdraw, or litigate to judgment any objections to Claims as permitted under this Plan. With respect to Administrative Claims, Professional Fee Claims, Secured Tax Claims, Other Secured Claims, Priority Tax Claims, Other Priority Claims, General Unsecured Claims and Intercompany Claims,

(Page 31)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

the Debtor and the Reorganized Debtor shall have standing to object to any such Claims. Any objections to Claims shall be filed and served on or before the later of (i) one hundred eighty (180) days after the Effective Date, which date may be extended by the Reorganized Debtor upon Motion to the Court or (ii) such date as may be fixed by the Court. From and after the Effective Date, the Reorganized Debtor may settle or compromise any Disputed Claim without approval of the Court. The Debtor and the Reorganized Debtor reserve all rights to resolve any Disputed Claim outside the Court under applicable governing law. Any Claim that has been or is hereafter listed in the Schedules as contingent, unliquidated, or disputed, and for which no Proof of Claim is or has been Filed, is not considered Allowed and shall be expunged and not entitled to a distribution under the Plan without further action by the Debtor or the Reorganized Debtor and without further notice to any party or action, approval, or order of the Court.

22. Distribution Agent. The Distribution Agent, on behalf of the Debtor and the Reorganized Debtor, shall make all distributions under the Plan on account of Allowed Claims against the Debtor on the Distribution Date pursuant to the terms of the Plan and Confirmation Order, *provided, however*, that all Allowed Professional Fee Claims shall be paid out of the Professional Fee Reserve. The Distribution Agent shall act at the direction of the Reorganized Debtor.

23. Distribution for Allowed Claims. No Holder of a Disputed Claim shall be entitled to a distribution from the Distribution Agent, the Debtor, the Reorganized Debtor or the Estate with respect to such Disputed Claim unless and until such Disputed Claim becomes an Allowed

(Page 32)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

Claim, and no Holder of a Disputed Claim or an Allowed shall have any right to interest on such Disputed Claim or Allowed Claim. The Distribution Agent shall make distributions to the Holders of Allowed Claims by the later of the date that is thirty days after (i) the Effective Date of the Plan and (ii) the date such Claim becomes an Allowed Claim.

24. Unclaimed Distributions. If any distribution to Holders of an Allowed Claim is unclaimed or returned as undeliverable, no distribution to such Holders of an Allowed Claim shall be made unless and until the Distribution Agent has determined the then-current address of such Holder, at which time such distribution shall be made to such Holder without interest. Such Unclaimed Property shall be held by the Distribution Agent in the Unclaimed Property Reserve for a period of no less than sixty (60) day; *provided, however*, such unclaimed or returned distributions shall not be deemed Unclaimed Property at the expiration of the 60 days unless and until the Distribution Agent has caused to be filed with the Bankruptcy Court and served on such Holders of Unclaimed Property at the address set forth in the Schedules, unless such address is superseded by a proofs of claim or transfer of claims filed pursuant to Bankruptcy Rule 3001, or at the last known address of such Holders if the Distribution Agent has been notified in writing of a change of address, a notice, identifying the distributions that were unclaimed or returned (the “**Unclaimed Property Notice**”) and providing such Holders with a reasonable opportunity to object or respond to the release of the Unclaimed Property from the Unclaimed Property Reserve. Once the distribution to Holders of Allowed Claims becomes Unclaimed Property, the Distribution Agent shall, subject to the limitations set forth herein, (i) hold such Unclaimed Property in the

(Page 33)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

Unclaimed Property Reserve solely for the benefit of such Holder or Holders who have failed to claim such Unclaimed Property, and (ii) release the Unclaimed Property from the Unclaimed Property Reserve and deliver to the Holder entitled thereto upon presentation of proper proof by such Holder of its entitlement thereto. After the expiration of the objection deadline set forth in the applicable Unclaimed Property Notice, with no response, the Holders of Allowed Claims entitled to such Unclaimed Property shall cease to be entitled thereto and shall be entitled to no further distributions under the Plan, and such Allowed Claims shall be deemed disallowed and expunged in their entirety and the funds shall become Assets of the Reorganized Debtor and returned to the Reorganized Debtor. Such funds shall not be subject to the escheat laws of any state.

25. Administrative Claim Bar Date. Except as provided in the Plan or this Confirmation Order, any claimants asserting an Administrative Claim must file its claim with the Court and serve on the Debtor or the Reorganized Debtor on or before the Administrative Claim Bar Date, which is thirty (30) days after the Notice of Effective Date (defined below) is Filed; however, counterparties to Executory Contracts and Unexpired Leases assumed pursuant to Article VI of the Plan need not file an Administrative Claim for any Cure Amounts listed in the Plan Supplement as due under such Executory Contracts and Unexpired Lease or for any amount subject to a Cure Dispute. Holders of Administrative Claims that are or were required to file an Administrative Claim but failed to timely file and serve an Administrative Claim by the

(Page 34)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

Administrative Claim Bar Date, shall not be entitled to distribution under the Plan on account of such Administrative Claim.

26. Professional Fee Claims. Any Person asserting a Professional Fee Claim for services rendered before the Effective Date must File and serve on the parties required in the Interim Compensation Order or any other applicable order of the Court, an application for final allowance of such Professional Fee Claim no later than thirty (30) days after the Effective Date (with parties-in-interest having twenty-one (21) days to file objections, if any, to such applications); *provided, however* that any Professional who may receive compensation or reimbursement of expenses pursuant to the Ordinary Course Professional Order may continue to receive such compensation or reimbursement of expenses for services rendered before the Effective Date, without further Court order, pursuant to the Ordinary Course Professional Order. Objections to any Professional Fee Claim must be Filed and served on the requesting party no later than twenty-one (21) days from the service of an application for final allowance of a Professional Fee Claim.

27. Professional Fee Claim Reserve. On the Effective Date, the Reorganized Debtor shall establish and fund the Professional Fee Claim Reserve with Cash equal to 110% of the Professional Fee Estimate (as set forth in Article II.A.4 of the Plan) that has not already been filed with the Court. The Professional Fee Claim Reserve shall be maintained in trust solely for the Professionals. Such funds shall not be considered property of the Estate of the Debtor or the Reorganized Debtor. No Liens, Claims, or Interests shall encumber the Professional Fee Claim

(Page 35)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

Reserve in any way. The amount of Professional Fee Claims owing to the Professionals shall be paid in Cash to such Professionals from the Professional Fee Claim Reserve as soon as reasonably practicable after such Professional Fee Claims are Allowed but not more than thirty (30) days after allowance. When all such Allowed amounts owing to Professionals have been paid in full, any remaining amount in the Professional Fee Claim Reserve shall promptly be released to the Reorganized Debtor without any further action or order of the Court.

28. Post-Effective Date Professional Fees and Expenses. Upon and after the Effective Date, the requirement that Professionals comply with sections 327 through 331, 363 and 1103 of the Bankruptcy Code after such date shall terminate, and the Debtor or Reorganized Debtor, as applicable, may employ any Professional in the ordinary course of business without any further notice to or action, order, or approval of the Court.

### **III. Releases, Injunction and Exculpation**

29. Approval of Plan Provisions. All releases, injunction, and exculpation provisions contained in the Plan, including, without limitation, those contained in Article VII of the Plan, are hereby authorized, approved, and shall be effective and binding on all persons and entities, to the extent expressly described in the Plan, except as set forth herein.

30. Debtor Releases. As of the Effective Date, for good and valuable consideration, the adequacy of which is hereby confirmed, each Released Party is expressly, unconditionally, generally, and individually and collectively released, acquitted, and discharged by the Debtor and its Estate from any and all actions, claims, obligations, rights, suits, judgments, damages, demands,

(Page 36)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

debts, rights, remedies, Causes of Action, and liabilities of any nature whatsoever, or any other claim against any Released Party, asserted on behalf of the Debtor, whether known or unknown, foreseen or unforeseen, matured or unmatured, fixed or contingent, liquidated or unliquidated, existing or hereinafter arising, in law, equity, or otherwise, whether for tort, contract, violations of federal or state securities laws, or otherwise, that the Debtor or its Estate would have been legally entitled to assert in its own right (whether individually or collectively) or on behalf of the Holder of any Claim or Interest or other Entity, based on or relating to, or in any manner arising from, in whole or in part, the Debtor, the Debtor's restructuring efforts, the Chapter 11 Case, the Plan, the subject matter of, or the transactions or events giving rise to, any Claim or Interest that is treated in the Plan, the business or contractual arrangements between the Debtor and any Released Party, the restructuring of Claims and Interests before or in the Chapter 11 Case, the negotiation, formulation, or preparation of the Plan or related agreements, instruments or other documents (including, for the avoidance of doubt, providing any legal opinion requested by any Entity regarding any transaction, contract, instrument, document, or other agreement contemplated by the Plan or the reliance by any Released Party on the Plan or the Confirmation Order in lieu of such legal opinion), upon any other act or omission, transaction, agreement, event, or other occurrence taking place on or before the Effective Date; *provided, however*, that the foregoing releases shall have no effect on the liability of any person or Entity that results from any act or omission based on or arising out of gross negligence, fraud or willful misconduct. In addition to the foregoing, upon the Effective Date, the Debtor shall waive, relinquish, and release all Avoidance Actions.

(Page 37)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

31. Third-Party Releases. Except as otherwise provided in the Plan or this Confirmation Order, as of the Effective Date, for good and valuable consideration, the adequacy of which is hereby confirmed, each Holder of a Claim or Interest shall be deemed to forever release, waive, and discharge the Released Parties of all claims, obligations suits, judgments, damages, demands, debts, rights, remedies, Causes of Action, and liabilities of any nature whatsoever, whether direct or derivative, known, or unknown, foreseen or unforeseen, matured or unmatured, fixed or contingent, liquidated or unliquidated, existing or hereinafter arising, in law, equity, or otherwise, whether for tort, contract, violations of federal or state securities laws, or otherwise, including, without limitation, any of the foregoing based on or relating to, or in any manner arising from, in whole or in part, the Debtor, the Debtor's restructuring efforts, the Chapter 11 Case, the Plan, the subject matter of, or the transactions or events giving rise to, any Claim or Interest that is treated in the Plan, the business or contractual arrangements between any Debtor and any Released Party, the restructuring of Claims and Interests before or in the Chapter 11 Case, the negotiation, formulation, or preparation of the Plan or related agreements, instruments or other documents (including, for the avoidance of doubt, providing any legal opinion requested by any Entity regarding any transaction, contract, instrument, document, or other agreement contemplated by the Plan or the reliance by any Released Party on the Plan or the Confirmation Order in lieu of such legal opinion), upon any other act or omission, transaction, agreement, event, or other occurrence taking place on or before the Effective Date; *provided, however*, that the foregoing

(Page 38)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

releases shall have no effect on the liability of any person or Entity that results from any act or omission based on or arising out of gross negligence, fraud or willful misconduct.

32. Injunction. Except as otherwise provided in the Plan or this Confirmation Order, as of the Effective Date, all Entities that have held, hold or may hold any Interest in the Debtor or a Claim, Cause of Action, or other debt or liability against the Debtor or against any Released Party that have been released and/or exculpated under the this Plan (the "Released Claims and Interests") are permanently enjoined from taking any of the following actions against the Debtor, the Estate, the Reorganized Debtor, the Distribution Agent, the Reorganized Debtor Assets, or the Released Parties or their respective predecessors, successors and assigns, subsidiaries, Affiliates, current (as of the Effective Date) directors, officers, principals, shareholders, members, partners, employees, agents, advisory board members, financial advisors, attorneys, accounts, investment bankers, consultants, representatives, and other Professionals solely in their respective capacities as such or any property of the same, on account of such Released Claims and Interests: (i) commencing or continuing, in any manner or in any place, any action or other proceeding; (ii) enforcing, attaching, collecting, or recovering in any manner any judgment, award, decree, or order; (iii) creating, perfecting, or enforcing any lien or encumbrance; (iv) asserting any right of setoff (other than setoffs exercised prior to the Petition Date), or subrogation of any kind against any debt, liability or obligation on account of or in connection with or with respect to any Released Claims or Interests; and (v) commencing or continuing in any manner or in any place, any action that does not comply with or is inconsistent with this provision; *provided, however*, that the

(Page 39)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

foregoing injunction shall have no effect on the liability of any person or Entity that results from any act or omission based on or arising out of gross negligence, fraud or willful misconduct.

33. Exculpation. As of the Effective Date, no Exculpated Party shall have or incur, and each Exculpated Party is hereby released and exculpated from, any Exculpated Claim or any obligation, Cause of Action, or liability for any Exculpated Claim; *provided, however*, that the foregoing exculpation shall have no effect on the liability of any person or Entity that results from any act or omission based on or arising out of gross negligence, fraud or willful misconduct.

34. Provisions Regarding Google. Notwithstanding anything to the contrary in this Confirmation Order or the Plan, nothing in this Confirmation Order or the Plan (including without limitation the Third-Party Release at Article VII.D.2 of the Plan) shall be deemed to release, impair, prejudice, abrogate, or otherwise affect any obligations unrelated to the Debtor that International or any of its Affiliates may owe to Google LLC or any of its parents, subsidiaries, or Affiliates (collectively, “Google”), including without limitation any payment obligations that International or any of its non-Debtor Affiliates may have under any of their respective contracts with Google or on account of services rendered by Google to or for the benefit of International’s non-Debtor Affiliates.

#### **IV. Payment of Statutory Fees and Tax Issues**

35. Payment of Statutory Fees and United States Trustee Reporting Requirements. All fees due and payable pursuant to section 1930 of Title 28 of the U.S. Code (“Quarterly Fees”) prior to the Effective Date shall be paid by the Debtor on the Effective Date. On and after the Effective

(Page 40)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

Date, the Reorganized Debtor shall be responsible for (i) filing post-Confirmation quarterly reports and any pre-Confirmation monthly reports not filed as of the Confirmation Hearing in conformity with the United States Trustee guidelines and (ii) payment of all Quarterly Fees for the Chapter 11 Case until the entry of a final decree or until such Chapter 11 Case is closed or dismissed.

36. Compliance with Tax Requirements. The Distribution Agent, the extent possible, shall comply with all tax withholding and reporting requirements imposed on it by any Governmental Unit, and all distributions pursuant to the Plan shall be subject to such withholding and reporting requirements. Notwithstanding any provision in the Plan to the contrary, the Distribution Agent shall be authorized to take all actions necessary or appropriate to comply with such withholding and reporting requirements, including, without limitation, requiring that the Holder of an Allowed Claim complete the appropriate IRS Form W-8 or IRS Form W-9, as applicable to each Holder or establishing any other mechanisms he believes are reasonable and appropriate. The Distribution Agent reserves the right to allocate all distributions made under the Plan in compliance with applicable wage garnishments, alimony, child support, and other spousal awards, liens, and encumbrances. The Distribution Agent shall not be required to make distributions on any Allowed Claim if the Holder thereof has not provided all documentation, that in the Distribution Agent's reasonable business judgment, is necessary to determine that all tax withholding and reporting requirements for such Allowed Claim. To the extent such documentation is not provided within sixty (60) days of the Distribution Agent's written requests

(Page 41)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

for such documentation, the distribution on such Allowed Claim shall be deemed Unclaimed Property.

37. Exemption from Certain Taxes and Fees. Pursuant to section 1146 of the Bankruptcy Code, (a) the issuance, transfer or exchange of any securities, instruments or documents, (b) the creation of any Lien, mortgage, deed of trust or other security interest, (c) all sale transaction consummated by the Debtor and approved by the Court on and after Confirmation through and including the Effective Date, including any transfers effectuated under the Plan, (d) any assumption, assignment or sale by Debtor of their interest in unexpired leases of nonresidential real property or executory contracts pursuant to 365(a) of the Bankruptcy Code, and (e) the issuance, renewal, modification or securing of indebtedness by such means, and the making, delivery or recording of any deed or other instrument of transfer under, in furtherance of, or in connection with, the Plan, including the Confirmation Order, shall not be subject to any document recording tax, stamp tax, conveyance fee or other similar tax, mortgage tax, real estate transfer tax, mortgage recording tax, Uniform Commercial Code filing or recording fee, regulatory filing or recording fee, sales tax, use tax or other similar tax or governmental assessment. The foregoing exemption specifically applies, without limitation, to all documents necessary to evidence and implement distributions or any of the transactions or actions under the Plan. Consistent with the foregoing, each recorder of deeds or similar official for any county, city or Governmental Unit in which any instrument hereunder is to be recorded shall, pursuant to the Confirmation Order, be

(Page 42)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

ordered and directed to accept such instrument without requiring the payment of any filing fees, documentary stamp, deed stamps, stamp tax, transfer tax, intangible tax or similar tax.

38. Texas Comptroller of Public Accounts and Texas Workforce Commission.

Notwithstanding any term in the Plan or this Confirmation Order to the contrary: (A) the Texas Comptroller of Public Accounts' (the "**Texas Comptroller**") and the Texas Workforce Commission's (the "**TWC**") setoff rights are preserved under section 553 of the Bankruptcy Code; (B) this bankruptcy case shall have no effect on the Texas Comptroller's or the TWC's rights as to any and all responsible third parties (individuals or entities) that are not Debtors in this case; (C) pursuant to § 503(b)(1)(D) of the Bankruptcy Code, neither the Texas Comptroller nor the TWC shall be required to file a request for payment of any amounts coming due post-petition. Any and all tax liabilities coming due to the Texas Comptroller or the TWC post-petition shall be reported, determined, resolved, and paid in accordance with all processes and procedures provided by Texas law; (D) to the extent they are not paid in full on the Effective Date, the Texas Comptroller and TWC Priority Tax Claims shall at a minimum be paid in accordance with 11 U.S.C. § 1129(a)(9)(C) including (1) via monthly installments, (2) with interest at the rate of 4.25%, (3) beginning on the first calendar day of the first full month following the Effective Date, and (4) continuing on the first calendar day of each month thereafter so that all payments are complete within 5 years of the Petition Date; (E) to the extent the Debtor/Reorganized Debtor disputes the Texas Comptroller or TWC Priority Tax Claim the Debtor/Reorganized Debtor shall set aside an amount equal to the amount the Texas Comptroller or the TWC would have received had such

(Page 43)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

Disputed Claim been an Allowed Claim as of the Effective Date in an interest bearing account and such reserve shall be released to the Texas Comptroller or the TWC in the Allowed amount, along with all accrued post-Effective Date interest, within ten (10) calendar days of a Disputed Claim becoming an Allowed Claim; and (F) a failure by Debtor/Reorganized Debtor to make a payment to the Texas Comptroller or the TWC pursuant to the terms of the Plan and/or Confirmation Order shall be an Event of Default. If Debtor fails to cure an Event of Default within (10) calendar days of the date a Notice of Default is sent to Debtor's counsel via email at [mhall@foxrothschild.com](mailto:mhall@foxrothschild.com), [mchovanes@foxrothschild.com](mailto:mchovanes@foxrothschild.com) and [mherz@foxrothschild.com](mailto:mherz@foxrothschild.com) and facsimile transmission to (973) 992-9125, the Texas Comptroller or the TWC may (1) enforce the entire amount of its claim(s), (2) exercise any and all rights and remedies under applicable non-bankruptcy law, and (3) seek such relief as may be appropriate in this Court. The Debtor/Reorganized Debtor shall be allowed to cure no more than two Events of Default with the Texas Comptroller or TWC; a third Event of Default may not be cured.

39. Local Texas Tax Authorities. With respect to the secured claims of certain local Texas tax authorities (Bexar County, Cypress-Fairbanks ISD, Dallas County, Harris County, Hays County, Hidalgo County, McAllen, Montgomery County, San Marcos CISD, and Tarrant County) (the "**Texas Local Tax Authorities**") for 2020 and 2021 ad valorem taxes, to the extent the tax claims are allowed claims, the Reorganized Debtor shall pay these tax claims in equal monthly payments commencing no later than the first day of the first month which is 30 days after entry of the confirmation order. Such payments shall be calculated to result in payment in full of the tax

(Page 44)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

claims with all applicable and accrued interest no later than the fifth anniversary of the petition date. These payment shall include interest from the petition date through the Effective Date and from the Effective Date through the date of payment in full at the applicable state statutory rate of 1% per month pursuant to 11 U.S.C. §§ 506(b), 511, and 1129, regardless of whether the taxes are “disputed” or not. However, if the 2021 taxes are paid in full as billed on or before February 1, 2022, they may be paid without any post-petition interest. The Texas Local Tax Authorities shall retain their liens for these pre-petition taxes with the same validity, extent and priority until all taxes and related interest, penalties, and fees (if any) have been paid in full. In the event of a default under the plan, the Texas Local Tax Authorities shall send notice of default to counsel for the Debtor/Reorganized Debtor via facsimile or electronic mail, and the Debtor shall have 15 days from the date of such notice to cure said default. In the event of failure to cure the default timely, the Texas Local Tax Authorities shall be entitled to pursue collection of all amounts owed pursuant to applicable nonbankruptcy law without further recourse to the Court. The Texas Local Tax Authorities shall only be required to send two notices of default; upon a third event of default, they may proceed to collect all amounts owed pursuant to applicable nonbankruptcy law without further notice. Failure to pay any post-petition ad valorem taxes prior to their becoming delinquent under Texas law shall constitute an event of default under the Plan.

40. City of Philadelphia. The Debtor shall file the outstanding tax returns identified in the City of Philadelphia’s *Objection to Confirmation of the Plan* [D.I. 473] within fifteen (15) days of the entry of this Confirmation Order. Within fifteen (15) days of the Debtor’s filing of said tax

(Page 45)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

returns, the City of Philadelphia shall be entitled to file an amended proof of claim, and such claim shall be treated in accordance with other similarly classified claims in the Plan and this Confirmation Order, subject to the Debtor's right to file an objection to said claim.

**V. Miscellaneous**

41. Immaterial Modifications. Without need for further order or authorization of the Bankruptcy Code, but subject to any limitations set forth in the Plan, the Debtor is authorized and empowered to make any and all modifications to any and all documents that are necessary to effectuate the Plan that does not materially modify the terms of such documents and are consistent with the Plan and this Confirmation Order; *provided, however*, that the Debtor must provide notice of any such modifications to the Committee prior to filing such modifications with the Court or otherwise effectuating any such modifications.

42. Effect of Confirmation on Modifications. Entry of this Confirmation Order means that all modifications or amendments to the Plan since the filing thereof are approved pursuant to section 1127(a) of the Bankruptcy Code and do not require additional disclosure or solicitation under Bankruptcy Rule 3019.

43. Documents and Instruments. Each federal, state, commonwealth, local, foreign, or other governmental agency is hereby authorized to accept any and all documents and instruments necessary or appropriate to effectuate, implement, or consummate the transactions contemplated by this Plan and this Confirmation Order.

(Page 46)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

44. Conditions for Effective Date. The Plan shall not become effective unless and until the conditions set forth in Article VIII of the Plan have been satisfied or waived pursuant to Article VIII of the Plan.

45. Vacatur of Confirmation Order. If this Confirmation Order is vacated or deemed vacated, then the Plan shall be deemed null and void in all respects, and nothing contained in this Plan shall (a) constitute a waiver or release of any Claims against or Interests in the Debtor; (b) prejudice in any manner the rights of the Holder of any Claim against or Interest in the Debtor; (c) prejudice in any manner any right, remedy, or claim of the Debtor; or (d) be deemed an admission against interest by the Debtor or any other Person or Entity.

46. Retention of Jurisdiction. The Court shall retain and have jurisdiction over any matters arising out of, or related to the Debtor's Chapter 11 Case and the Plan pursuant to sections 105(a) and 1142 of the Bankruptcy Code.

47. Conflicts. To the extent that any provisions of the Disclosure Statement or any other order (other than this Confirmation Order) entered in the Debtor's Chapter 11 Case (or any exhibits, schedules, appendices, supplements, or amendments to any of the foregoing), conflict with or are in any way inconsistent with the provisions of the Plan, the Confirmation Order shall govern and control except as expressly set forth herein or in the Plan. Further, except as set forth in the Plan, to the extent that any provision of any Plan Related Documents (as defined in Article XI.N of the Plan), conflict with or are in any way inconsistent with any provision of the Plan, the Plan shall govern and control; *provided, however*, that, with respect to any conflict or inconsistency

(Page 47)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

between the Plan or the Plan Related Documents on the one hand, and the Confirmation Order on the other, the Confirmation Order shall govern.

48. Severability of Plan Provisions. Each term and provision of the Plan, as it may have been amended by this Confirmation Order, is (a) valid and enforceable pursuant to its terms; (b) integral to the Plan and may not be deleted or modified without the Debtor's consent; and (c) non-severable and mutually dependent.

49. Waiver or Estoppel. Each holder of a Claim or an Interest shall be deemed to have waived any right to assert any argument, including the right to argue that its Claim or Interest should be Allowed in a certain amount, in a certain priority, secured, or not subordinated by virtue of an agreement made with the Debtor or its counsel, or any other entity, if such agreement was not disclosed in the Plan, the Disclosure Statement, papers filed with the Court, or stated on the record at the Confirmation Hearing, prior to the Confirmation Date.

50. Governing Law. Unless a rule of law or procedure is supplied by federal law (including the Bankruptcy Code and Bankruptcy Rules) or unless otherwise specifically stated, the laws of the State of New Jersey, without giving effect to the principles of conflict of laws, shall govern the rights, obligations, construction and implementation of the Plan, any agreements, documents, instruments or contracts executed or entered into in connection with the Plan (except as otherwise set forth in those agreements, in which case the governing law of such agreement shall control.

(Page 48)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

51. Applicable Non-Bankruptcy Law. Pursuant to section 1123(a) and 1142(a) of the Bankruptcy Code, the provisions of this Confirmation Order, the Plan, and related documents or any amendment or modification thereto shall apply and be enforceable notwithstanding any otherwise applicable non-bankruptcy law.

52. Notice of Confirmation Order. In accordance with Bankruptcy Rules 2002 and 3020(c), as soon as reasonably practicable after the Effective Date, the Debtor shall serve notice of the entry of this Confirmation Order and the occurrence of the Effective Date (the “**Notice of Effective Date**”), substantially in the form annexed hereto as Exhibit B, to all parties who currently hold a Claim or Interest in the Debtor’s Chapter 11 Case, including the United States Trustee, the Committee, the Internal Revenue Service, the United States Attorney for the District of New Jersey, the Securities Exchange Commission, and any party filing a notice pursuant to Bankruptcy Rule 2002. Such notice is hereby approved in all respects and shall be deemed good and sufficient notice of entry of this Confirmation Order and occurrence of the Effective Date.

53. Dissolution of Committee. On the Effective Date, (a) the Creditors’ Committee shall dissolve and its members shall be released of their respective duties, responsibilities, and obligations in connection with the Chapter 11 Case or the Plan; and (b) the retention or employment of the Creditors’ Committee’s professionals and agents shall be terminated, other than with respect to the filing and prosecution of applicable fee applications.

54. Post-Effective Date Notice Pursuant to Bankruptcy Rule 2002. In order to continue to receive notice of documents pursuant to Bankruptcy Rule 2002 after the Effective Date, all

(Page 49)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

Creditors and other parties-in-interest (except those listed in the following sentence) must file a renewed notice of appearance requesting receipt of documents pursuant to Bankruptcy Rule 2002. After the Effective Date, parties-in-interest are authorized to limit the list of parties-in-interest receiving notice of documents pursuant to Bankruptcy Rule 2002 to the Office of the United States Trustee, the Reorganized Debtor, and those Creditors and parties-in-interest that have filed such renewed requests for notice; *provided, however*, that parties-in-interest shall also serve those parties directly affected by, or having a direct interest in, the particular filing. Notice given in accordance with the foregoing procedures shall be deemed adequate pursuant to the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules.

55. Term of Injunctions or Stays. The injunctions contained in the Plan, including, but not limited to those provided in Article VII of the Plan, are hereby authorized, approved, and binding on all Persons and Entities described there. Unless otherwise provided in the Plan or in the Confirmation Order, all injunctions or stays in effect in the Debtor's Chapter 11 Case pursuant to section 105 or 362 of the Bankruptcy Code or any order of the Court, and existent on the date hereof (excluding any injunctions or stays contained in the Plan or the Confirmation Order), shall remain in full force and effect until the later of the Effective Date and the date indicated in the order providing for such injunction or stay and to the extent consistent with the terms and provisions of the Plan or this Confirmation Order, as applicable.

56. No Waiver. The failure to specifically include or refer to any particular article, section, or provision of the Plan, the Plan Supplement, or any related document, agreement, or

(Page 50)

Debtor: L'OCCITANE, INC.

Case No. 21-10632-MBK

Order Caption: FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (I) APPROVING THE DISCLOSURE STATEMENT ON A FINAL BASIS, AND (II) CONFIRMING THE SECOND AMENDED JOINT PLAN OF REORGANIZATION OF L'OCCITANE, INC. AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE

exhibit does not impair the effectiveness of that article, section, or provision; it being the intent of the Court that the Plan, the Plan Supplement, and any related document, agreement, or exhibit are approved in their entirety.

57. Waiver of Stay. The requirement under Bankruptcy Rule 3020(e) that an order confirming a plan is stayed until the expiration of fourteen (14) days after the entry of the order is hereby waived. This Confirmation Order shall take effect immediately and shall not be stayed pursuant to Bankruptcy Rules 3020(e), 6004(h), 6006(d), or 7062 or other applicable rule.