

# INTERPARFUMS, INC.

## CODE OF CONDUCT

Inter Parfums, Inc. is committed to promoting sustainable development practices. As such, we respect the principles of ethical and moral conduct and the rule of law. On this basis, we guarantee a high level of compliance by endeavoring to partner with stakeholders who share our commitment and values.

Entrepreneurship, commitment, creativity and passion are the values shared with all our employees and at the core of our business.

In that regard, we expect our stakeholders to also respect the standards set out in this Code of Conduct, and to act ethically and responsibly in the performance of their businesses and in their dealings with third parties.

In addition, all stakeholders are also expected to comply with national and international legislation on corporate social responsibility. It is the stakeholders' responsibility to ensure compliance with this Code of Conduct by all its own subcontractors, suppliers and partners contributing to the provision of services to our company.

This Code of Conduct is critical to achieving our goals as a socially responsible company. Please familiarize yourself with its content and ensure it is applied at every level of your activities.

Jean Madar, *Chief Executive Officer, Chairman of the Board of Directors*

New York, November 30, 2023

## **PURPOSE:**

This Code of Conduct contains the specific corporate policies that relate to the legal and ethical standards of conduct of senior executive and senior financial officers of Inter Parfums, Inc., its United States operating subsidiary, Interparfums, USA LLC (“IPUSA”), as well as its employees, and to provide for the administration of this Code of Conduct. The policies outlined in our Code of Conduct should be understood and followed by everyone who acts on behalf of Inter Parfums, Inc., which includes all employees, directors, legal representatives, ambassadors, and contractors of Inter Parfums, Inc. or IPUSA, subsidiaries and joint ventures, regardless of their position, location or function.

Further, Inter Parfums, Inc. is publicly owned, and its common stock is registered and traded in accordance with United States federal securities Laws and with rules and regulations promulgated by the United States Securities and Exchange Commission (“SEC”). Our common stock is listed on The Nasdaq Global Select Market under the trading symbol “IPAR”. Therefore, Inter Parfums, Inc. is subject to strict disclosure requirements and must disclose to the public all material information relating to its business affairs and financial condition. In addition, Inter Parfums, Inc. is required to promptly disclose amendments to this Code of Conduct and waivers of conduct under this Code of Conduct granted to its senior executive and senior financial officers.<sup>1</sup>

## **DEFINITIONS:**

As used in the Code of Conduct:

“Company” or “Interparfums” means Inter Parfums, Inc., a Delaware Corporation, all subsidiaries, and successors on a consolidated basis.

“Laws” means laws and rules and regulations of governmental agencies and authorities.

## **POLICY:**

### **STANDARDS OF CONDUCT**

It is the Company's policy to observe and comply with all Laws applicable to it or the conduct of its business wherever located. In some situations, the applicable Law of the United States may conflict with the applicable Law of another country. In such cases, the Company will endeavor to resolve such conflict following the guidance of its attorneys. Where such a conflict cannot be resolved, the applicable Law of the United States will be observed and complied with by the Company.

The Code of Conduct sets forth specific corporate policies governing the conduct of the business of the Company. These policies were developed and are intended to be applied in good faith with reasonable

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<sup>1</sup> Interparfums SA, our 72% owned French operating subsidiary, is a publicly traded company in France, and the common shares of Interparfums SA, are traded on the Euronext. It has its own set of corporate governance requirements, which can be found on its website at <https://www.interparfums.fr/en/index-2/>.

business judgment to enable the Company to achieve its operating and financial goals within the framework of the Law.

It is the personal responsibility of each employee and agent of the Company to adhere to the standards and restrictions, whether imposed by Law or the Code of Conduct, applicable to his or her assigned duties and responsibilities and to conduct person accordingly. Such standards and restrictions require each person who acts on behalf of the Company to avoid any activities which would involve the Company in any practice which is not in compliance with the Code of Conduct. Any employee who does not adhere to such standards and restrictions is acting outside the scope of such employee's employment.

## **ADMINISTRATION OF CODE OF CONDUCT**

The Code of Conduct of the Company shall be administered as follows:

### *Scope of Code of Conduct*

The Audit Committee shall, periodically, considering the experience of the Company, review the Code of Conduct, and when necessary or desirable, make recommendations to the Board of Directors (i) to ensure its continued compliance with applicable Law, and (ii) to ensure that any weaknesses are eliminated or corrected.

### *Allocations of Responsibility*

The Audit Committee shall be responsible for the administration of the Code of Conduct. The Audit Committee shall establish such procedures as it shall deem necessary or desirable in order to discharge this responsibility. Such procedures shall provide for obtaining advice of legal counsel where appropriate. In discharging these responsibilities, the Audit Committee may delegate authority to such committees, officers and other employees and may engage such agents and advisors as it shall deem necessary or desirable.

### *Delegation of Substantial Discretionary Authority*

No employee of the Company shall delegate substantial discretionary authority to any individual who such employee knows, has reason to know, or has a propensity to engage in illegal activities. For this purpose, persons with "substantial discretionary authority" include (i) individuals who have substantial control over the Company or who have a substantial role in policy-making within the Company, including directors, executive officers and individuals in charge of a major business or functional unit of the Company, such as sales, administration or finance, (ii) individuals who exercise substantial supervisory authority, such as a distribution center manager or a sales manager, and (iii) any other individuals who, although not a part of the Company's management, nevertheless exercise substantial discretion when acting within the scope of their authority (for example, an individual with authority to negotiate or set price levels or an individual authorized to negotiate or approve significant contracts).

### *Communication of Policies*

To ensure the continued dissemination and communication of the Code of Conduct, the Audit Committee shall take, or cause to be taken, reasonable steps to effectively communicate the standards and procedures included in the Code of Conduct to employees and agents of the Company, including posting the Code of Conduct on the Company's website.

### *Monitoring and Reporting*

The Chief Financial Officer of Inter Parfums, Inc. shall take reasonable steps to monitor compliance with the Code of Conduct, and shall report to the Audit Committee any potential violations of the Code of Conduct.

### *Reporting System*

If any employee of the Company has any concerns with respect to any violations of Law, this Code of Corporate Conduct, or questionable accounting practices or auditing matters of the Company or any of its subsidiaries, then please advise either the Chief Executive Officer, Chief Financial Officer or Chairman of the Audit Committee. It is strongly suggested that the matter be put into writing. Employees need not provide their names, as their concerns may be submitted anonymously. No retaliation shall be taken against any employee who submits any such concerns.

It shall be a violation of this Code of Conduct to intimidate or impose any form of retribution on any employee or agent who utilizes such reporting system in good faith to report suspected violations (except that appropriate action may be taken against such employee if such individual is one of the wrongdoers).

### *Investigation of Violations*

If the Company receives information regarding an alleged violation of the Code of Conduct, then the person or persons authorized by the Audit Committee, either our Chief Financial Officer, Chief Human Resources Officer, or our legal counsel, shall investigate alleged violations of the Code of Conduct, and shall:

- evaluate such information as to gravity and credibility;
- initiate an informal inquiry or a formal investigation with respect thereto;
- prepare a report of the results of such inquiry or investigation, including recommendations as to the disposition of such matter;
- make the results of such inquiry or investigation available to the Board of Directors or the Audit Committee for action (including disciplinary action by the Audit Committee); and
- recommend changes in the Code of Conduct necessary or desirable to prevent further similar violations.

The Company may disclose the results of investigations to law enforcement agencies.

### *Disciplinary Measures*

The Company shall consistently enforce its Code of Conduct through appropriate means of discipline. If violations of the Code of Conduct have occurred, then the Audit Committee in conjunction with Chief Executive Officer, Chief Financial Officer or Chief Human Resources Officer, shall determine the disciplinary measures to be taken against any employee or agent of the Company who has so violated the Code of Conduct.

The disciplinary measures which may be invoked include, but are not limited to, counseling, oral or written reprimands, warnings, probation or suspension without pay, demotions, reductions in salary, termination of employment and restitution.

Persons subject to disciplinary measures shall include, in addition to the violator, others involved in the wrongdoing such as (i) persons who fail to use reasonable care to detect a violation, (ii) persons who if requested to divulge information withhold material information regarding a violation, and (iii) supervisors who approve or condone the violations or attempt to retaliate against employees or agents for reporting violations or violators.

### *Documentation*

The Company shall document its compliance efforts and results to evidence its commitment to comply with the standards and procedures set forth above. All documents relating to alleged violations, including complaints, investigations, compliance, and disciplinary measures, shall be retained by the Company for a period of ten (10) years, unless otherwise required by any applicable Laws or court order.

## **CONFLICTS OF INTEREST**

### *Policy:*

The Company prohibits conflicts of interest unless specifically approved by the Audit Committee or its designee as provided below.

Outside business interests of its employees might possibly conflict with the interests of the Company. An adequate definition of what constitutes a conflict of interest is most difficult. The minimum standard is that required by law. However, there are certain situations which the Company will always consider to be conflicts of interest. These occur if the employee or any other person having a close personal relationship with the employee:

- obtains a significant financial or other beneficial interest in one of the Company's suppliers, customers or competitors without first notifying the Company and obtaining written approval from the Audit Committee or its designee;
- engages in a significant personal business transaction involving the Company for profit or gain, unless such transaction has first been approved by the Audit Committee or its designee;
- accepts money, gifts of other than nominal value, excessive hospitality, loans or other special treatment from any supplier, customer or competitor of the Company (loans from lending institutions at prevailing interest rates are excluded);

- participates in any sale, loan or gift of Company property without obtaining approval from the Audit Committee or its designee; or
- learns of a business opportunity through association with the Company and discloses it to a third party or invests in the opportunity without first offering it to the Company.

“Person having a close personal relationship with the employee” refers to the employee's spouse, parents, children, siblings, mothers and fathers-in-law, sons and daughters-in-law, brothers and sisters-in-law, any person living in the same home with the employee or any business associate of the employee.

Outside directorships may create a conflict of interest situation. Inquiries as may be appropriate under the circumstances are to be made by the persons responsible for the contemplated transactions in order to determine whether such conflicts exist.

The use of Company property or obtaining Company services for personal benefit may create a conflict of interest situation.

The disclosure of a financial or other beneficial interest does not mean that the Company will deem it significant or substantial enough to be prohibited. Each case will be decided on an individual basis.

Before taking any action and to avoid potentially damaging effects both on you and the Company, you must make prompt disclosure to your Manager, Chief of Human Resources, or Chief Financial Officer, of any fact or circumstance that may involve a conflict of interest or the appearance of a conflict of interest. This disclosure can assist in resolving doubts as to whether an activity is permissible or not. Any proposed action may be denied in whole or limited in part or scope.

Even with the best of intentions, the mere appearance of a conflict of interest can be as damaging as an actual conflict, and you should avoid any activities that create the appearance of a conflict of interest. A good general rule is to avoid any action or association that could be embarrassing to you or Interparfums if it were disclosed to the public.

#### *Charitable Donations and Outside Activities*

While we are encouraged to participate in civic, charitable or professional activities, those activities must not interfere with job duties and cannot be shared as Interparfums initiatives. You must not use Interparfums' name in connection with an outside activity without first obtaining the written approval of Chief Financial Officer.

#### *Ownership or Financial Interest in Other Businesses*

You must never let your personal interests keep you from making unbiased business decisions as an Interparfums representative. Interparfums respects the rights of its employees to manage their affairs and investments, and we do not wish to infringe on employees' personal lives. However, all directors, officers, employees and contractors should avoid situations that present a conflict or the appearance of a conflict between their interests and those of Interparfums.

You should not conduct your own personal or additional business activities, or any activities for a third-party employer, during Interparfums working hours, while on Interparfums premises or

while using Interparfums devices. To the extent that you offer your employment, consulting or volunteer services outside of your Interparfums employment relationship, you should honor all obligations of confidentiality that are owed to Interparfums.

#### *Acceptance of Gifts, Entertainment, Loans or Other Favors*

Conflicts of interest may arise from receipt of gifts and entertainment by an employee from a vendor, contractor or related third party. Gifts and entertainment include (but are not limited to):

- Corporate branded items;
- Cultural courtesies;
- Business gifts;
- Travel or accommodation associated with a business conference, meeting or event;
- Business meals and refreshments; or
- Tickets to sports, music or cultural events.

You should never accept gifts, gratuities, services, favors, travel or entertainment (no matter the value) if:

- It may appear that your judgment in the performance of your duties may be affected by the gift;
- An appearance of impropriety would be created if the gift is accepted;
- The giver expects a favor or benefit in return; or
- You work in the Supply Chain function in Interparfums, or you are the Interparfums person in charge of the contract with the person/entity sending you a gift.

#### *Gifts to Contractors, Suppliers or Customers*

You must not seek or ask for any gift or entertainment from a supplier or contractor who is currently dealing with Interparfums or who may do so in the future. Interparfums prohibits the acceptance or receipt of any gratuity or entertainment from a current or potential contractor, supplier or customer if it is of a type that goes beyond common courtesies generally offered to third parties and exceeds a value of more than \$ 50.00 USD (or the local currency equivalent to such amount).

#### *Gifts from Interparfums to Employees*

Interparfums may, at its sole discretion, provide its own products as gifts to employees or provide entertainment to employees. If an employee receives such gifts or entertainment from Interparfums, they are for personal use only and cannot be sold or transferred by the employee.

#### *Gifts & Entertainment to Government Officials*

No employee or representative of Interparfums may give any gifts or entertainment to government officials.

### *Gifts & Entertainment to Colleagues*

Employees may provide gifts or entertainment to fellow colleagues as long as the gifts or entertainment are in good taste, reasonable and appropriate, and paid for by the employee and not expensed to Interparfums. Personal gifts to employees should not be provided as performance awards. Gifts or entertainment offered to or received from fellow colleagues do not need to be informed to Interparfums.

Interparfums employees or those acting on Interparfums' behalf may, on a case by case scenario, provide meals, gifts or entertainment to others as part of the conduct of business, as long as (i) the gifts do not violate local laws, regulations or industry codes to which Interparfums has agreed to adhere; (ii) do not violate the standards of the recipient's organization; and (iii) the provision of the meal, gift or entertainment does not go beyond common courtesies consistent with ethical business practices and their value does not exceed the equivalent of \$250.00 USD or the local currency equivalent to such amount.

When gifts are permitted, under the terms and conditions of this Code of Conduct, they must never be made on a regular or frequent basis. Cash or cash equivalent (such as vouchers or pre-paid cards for example) gifts are never allowed. Providing and receiving entertainment of a sexual nature or entertainment having sexual overtones is strictly prohibited.

You should not provide a gift, meal or other item of value if it might reasonably appear that you are trying to influence the recipient's judgment or actions in the performance of his or her duties, or if an appearance of impropriety would be created. If you have any doubts or concerns about whether you can or cannot receive a gift or entertainment offered to you always contact the Chief Financial Officer.

### *Returning or Refusing Gifts and Entertainment*

Under certain business circumstances and cultures, rejecting a gift or entertainment is not possible and/or might harm our business relationship with specific clients due to their cultural behavior. Also, sometimes, returning the gift after it was delivered to an Interparfums facility is impossible or highly costly. If you are faced with one of these circumstances, please deliver the gift received to the Chief Financial Officer so that it can be appropriately handled (such as through donation of anything of value to any person if it is known that all or part of the payment will be used for the above prohibited actions. For purposes of compliance with this policy, employees of government-owned corporations are to be considered "foreign officials" and, subject to this policy, payment to influence a matter in favor of the Company shall be prohibited.

## **ANTI-HEDGING**

Under the terms of our Anti-Hedging Policy, no officers, employees or members of our board of directors (and their respective family members or any affiliated entities) may engage in hedging or monetization transactions involving our securities, including buying any financial instrument or entering into any transaction that may offset any potential decrease in the market value of stock options or similar security that is granted as



compensation. This policy also prohibits all actions to avoid any downward price of such compensation award. This same prohibition applies as well to any other person or company who is holding such equity security for the benefit of our employees, officers, directors or family members. This policy is not intended to prohibit the exercise of our stock options granted under our stock option plans.

## **BRIBERY**

### *Purpose:*

This policy prohibits the payment or transfer of Company funds or assets to suppliers or customers in the form of bribes, kickbacks or other payoffs and prohibits Company employees from participating in such schemes.

### *Policy:*

The Company prohibits bribes, kickbacks and other payoffs and benefits to suppliers or customers.

The Company also prohibits employees and agents from receiving, directly or indirectly from a third party, anything of a significant value (other than salary, wages or other ordinary compensation paid by the Company) in connection with a transaction entered into by the Company.

Bribes, kickbacks and payoffs include, but are not limited to:

- Gifts of other than nominal value;
- Cash payments by employees or third persons, such as agents, suppliers, customers or consultants, who are reimbursed by the Company;
- The uncompensated use of Company services, facilities or property except as may be authorized by the Company; or
- Loans, loan guarantees or other extensions of credit (except from lending institutions at prevailing rates).

This policy does not prohibit expenditures of nominal amounts for meals and entertainment of suppliers and customers, which are an ordinary and customary business expense if they are otherwise lawful. These expenditures should be included on expense reports and approved under standard Company procedures.

In addition, the Company may be required to make facilitating or expediting payments to an official or employee of a government outside the United States, the purpose of which is to expedite or to secure the performance of routine governmental action by such government official or employee. Such facilitating payments may or may not be illegal under the Federal Corrupt Practices Act. Nevertheless, it may be difficult to distinguish a legal facilitating payment from an illegal bribe, kickback or payoff. Accordingly, facilitating payments must be strictly controlled and every effort must be made to eliminate or minimize such payments. Facilitating payments, if required, will be made only in accordance with guidance provided by attorneys for the Company. Any facilitating payments must be recorded as such in the accounting records of the Company.

## PROHIBITION AGAINST TRADING ON UNDISCLOSED MATERIAL INFORMATION

### *Purpose:*

The use of material non-public information in securities transactions (“Insider Trading”) or the communication of such information to others who use it in securities trading (“Tipping”) violates the federal securities laws. Such violations are likely to result in harsh consequences for the individuals involved including exposure to investigations by the SEC, criminal and civil prosecution, disgorgement of any profits realized, or losses avoided through use of the non-public information and penalties equal to three times such profits or losses. Further, Insider Trading violations expose the Company, its management, and other personnel acting in supervisory capacities to potential civil liabilities and penalties for the actions of employees under their control who engage in Insider Trading violations.

### *Policy:*

If you are aware of material information relating to the Company, which has not yet been made available to the public for at least two (2) full business days, you are prohibited by law as well as by Company policy from trading in the Company’s shares or directly or indirectly disclosing such information to any other persons so that they may trade in the Company’s shares. It is difficult to describe what constitutes “material” information, but you should assume that any information, positive or negative, which might be of significance to an investor in determining whether to purchase, sell or hold our stock, would be material.

Information may be significant for this purpose even if it would not alone determine the investor’s decision. Examples include a potential business acquisition, internal financial information which departs in any way from what the market would expect, important product developments, the acquisition or loss of a major contract, or an important financing transaction. We emphasize that this list is not meant to be exhaustive, but merely illustrative.

Not only is it illegal to engage in Insider Trading or convey such information to others in breach of a duty, but it is also generally illegal to “tip” such information to others who may trade in the securities involved or to recommend the purchase or sale of securities to others while you are in possession of such information. It is the policy of the Company that one should never trade while in possession of material, non-public information or tip or communicate such information to others without first receiving authorization from the Company or our counsel. This policy applies to your personal transactions and those indirectly through a spouse, friend, corporation or other entity. This applies to the securities of the Company and of other corporations. Thus, if in the course of the Company’s business, you learn of material non-public information concerning another corporation (such as a customer or supplier) you should abstain from trading in that corporation’s securities.

Further, this policy applies to securities transactions by individuals who reside in the same household with directors, officers and employees of the Company. Strict compliance with these policies and procedures is expected of all directors, officers and employees and members of their households, and any infringement thereof may result in sanctions, up to and including, termination of office or employment.

*Procedure:*

In addition, to avoid the appearance of impropriety, no trading in the Company's securities is permitted to take place without compliance with the following rules.

- The person who intends to trade in the Company's securities must first contact the Chief Financial Officer of Inter Parfums, Inc., prior to any contemplated purchase or sale.
- There shall be no trading in the Company's securities by Company personnel within ten (10) full business days before the earlier of (i) the issuance of a press release by the Company concerning its periodic financial information, which occurs approximately five (5) to ten (10) business days before the filing with the SEC of the Company's periodic reports, which are due no later than March 1, May 10, August 9 and November 9 of each year, or (ii) the actual filing of such periodic reports; and until two (2) full business days AFTER the actual filing of such periodic reports.

There shall also be no trading in the Company's securities until not less than two (2) full business days after the release of any other press release or filing with the SEC of a Current Report on Form 8-K by the Company.

In no event shall there be any trading in the Company's securities by Company personnel without the prior consent from the Chief Financial Officer.

## **10b5-1 PLANS**

Rule 10b5-1 provides a defense from insider trading liability under SEC Rule 10b-5. To be eligible for this defense, an insider (officer, director or controlling shareholder) may enter into a "10b5-1 Sales Plan" or a "10b5-1 Purchase Plan" (sometimes collectively a "10b5-1 Trading Plan") for trading in Company securities. If the 10b5-1 Trading Plan meets the requirements of Rule 10b5-1 and is pre-approved by the Company, then, after a 90 day cooling off period, Interparfums shares may be purchased or sold without regard to the balance of the restrictions contained in the above section, Prohibition Against Trading On Undisclosed Material Information. In connection with the adoption, modification or termination of a 10b5-1 Trading Plan, additional disclosure requirements are mandated by the Securities and Exchange Commission.

Approval of a 10b5-1 Trading Plan must be given by either the Board of Directors or a committee of the Board of Directors appointed for such purpose.

## **CONFIDENTIALITY:**

### *Purpose:*

Serious problems could be caused for the Company by unauthorized disclosure of internal information about the Company, whether or not for the purpose of facilitating Insider Trading. Company personnel should not discuss internal Company matters or developments with anyone outside of the Company, except as may be required in the normal performance of regular corporate duties.

### *Policy:*

All directors and officers, as well as all employees of the Company, are expected to maintain the confidentiality of non-public information. Disclosure of such information to persons outside the Company, whether or not in the form of a recommendation to purchase or sell the securities of the Company is prohibited. You should not discuss confidential information within the hearing range of outsiders, including friends and relatives. It is particularly important to exercise care and refrain from discussing non-public information in public places such as elevators, trains, taxis, airplanes, lavatories, restaurants, or other places where the discussions might be overheard.

### *Procedure:*

This prohibition applies specifically, but not exclusively, to inquiries about the Company which may be made by the financial press, investment analysts or others in the financial community. It is important that all such communications on behalf of the Company be made through an appropriately designated officer under carefully controlled circumstances. Unless you are expressly authorized to release such information, if you receive any inquiries of this nature, you should decline comment and refer the inquirer to the Chief Financial Officer of Interparfums.

## **ANTITRUST LAWS**

### *Purpose:*

This policy provides guidelines for compliance with all applicable antitrust Laws.

### *Policy:*

The Company will comply in all respects with applicable antitrust Laws. No director, officer, employee or agent of the Company shall enter into any understanding, agreement, plan or scheme, express or implied, formal or informal, with any competitor in regard to prices, terms or conditions of sale or service, production, distribution, territories or customers; nor exchange or discuss with a competitor prices, terms or conditions of sale or service, or any other competitive information; nor engage in any other conduct which violates any applicable antitrust Law. Normal subcontracting arrangements or joint proposals with competitors which are not in violation of applicable antitrust laws, and which have been approved by counsel to the Company are not prohibited by this policy. Any discussion with competitors in connection with a project in which the competitor is an alliance partner, joint venturer or subcontractor must be pre-cleared and coordinated with counsel to the Company.

*Procedure:*

Each employee responsible for the conduct or practices of the Company which may involve the application of the antitrust Laws shall consult with and be guided by the advice of counsel to the Company. Any questions on matters having possible antitrust implications must be referred to counsel to the Company prior to taking any action with respect to such matters.

## **FRAUD**

*Purpose:*

This policy establishes and communicates the Company's policy regarding the prohibition, recognition, reporting and investigation of suspected fraud, defalcation, misappropriation and other similar irregularities.

*Policy:*

The Company prohibits all fraud.

The responsibility for detecting fraud in the Company is that of management. The Chief Financial Officer of Interparfums bears the primary responsibility for detecting fraud in the Company.

The Chief Financial Officer of Interparfums or the Audit Committee shall be notified of suspected significant fraud (involving more than \$50,000 of estimated loss), and, without regard to amount of loss, any suspected fraud involving an executive officer of the Company.

Fraud investigations involving more than \$50,000 of estimated loss, and any fraud, without regard to amount of loss involving an executive officer of the Company, shall be reported to the Audit Committee and to the full Board of Directors. Any investigation will be conducted under the authorization and direction of the Audit Committee.

## **CORPORATE SOCIAL RESPONSIBILITY**

Practices recognized in the areas of responsible employment, social responsibility and governance are as follows:

*The Company values:*

- A responsible employer
- An "Interparfums spirit" cultivating a sense of belonging
- A proactive employee relations policy
- Social values: Long-standing practices
- Offering quality of working conditions
- Preserving the health and safety of our employees
- Ethical conduct
- Close relations with our Contractors

*Governance values: Long-proven practices:*

- Quality of profiles, balance between independent/non-independent board members
- Following Interparfums' Board of Directors' Diversity Policy

- Interparfums contributes to protecting the environment
- Application of Good Manufacturing Practices
- Ensuring stability and safety of our products
- Audits of packaging service providers

*Targets:*

- Reinforcing our status as socially engaged and responsible employer
- Reinforcing our corporate governance practices
- Become an active contributor to protecting the environment
- Creation of working groups to integrate an “optimized eco-design” component in products over their entire lifecycle
- Use of environmentally responsible materials
- Reducing weight and size in glass, cardboard and plastics
- Strengthening relations with design houses (natural products, sourcing, traceability)

*Corporate governance*

- Current situation: Long-proven practices

*Board of Directors*

- 9 members with a majority of independent directors
  - Jean Madar – Chairman, Director and Company Co-Founder
  - Philippe Benacin – Vice Chairman, Director and Company Co-Founder
  - Michel Atwood – Director, Chief Financial Officer
  - Philippe Santi – Director, Chief Financial Officer Interparfums SA
  - Francois Heilbronn – Independent Director and Audit Committee Member
  - Robert Bensoussan – Independent Director and Audit Committee Member
  - Veronique Gabai-Pinsky – Independent Director and Audit Committee Member
  - Gilbert Harrison – Independent Director
  - Gerard Kappauf – Independent Director

*Audit Committee, Executive Compensation Committee and Nominating Committee*

- 3 members: 3 independent directors (100%)

*Target*

- Consolidating our existing corporate governance practices

## **DIVERSITY & INCLUSION**

*Commitment*

Interparfums is committed to embracing and respecting the diversity and inclusion of everyone. We approach each day with an inclusive mindset, embracing all backgrounds, cultures, perspectives, and thinking styles. We value what makes each of our customers, associates, stockholders, communities, and business Contractors unique. We leverage these differences to fuel our culture and strengthen our brands.

Interparfums seeks to promote a culture of diversity and inclusion, and we are committed to providing equal employment and advancement opportunity for all applicants and associates. We grow our business by listening to and embracing new ideas, thoughts, and views. Interparfums’

commitment to diversity and inclusion is not only a competitive advantage, but also the right thing to do.

#### *Our Parent Company's Board of Directors*

Our parent company has adopted a board diversity policy, which provides that the selection of candidates for appointment to our board will be based on an overriding emphasis on merit, but the Nominating Committee will seek to fill board vacancies by considering candidates that bring a diversity of background and industry or related expertise to our board. The Nominating Committee is to consider an appropriate level of diversity having regard for factors such as skills, business and other experience, education, gender, age, ethnicity and geographic location. A copy of the board diversity policy is posted on our parent company's website. In addition, we comply with the Nasdaq Board Diversity Rule.

#### *Open Communication*

We all have a shared responsibility for maintaining Interparfums' reputation by acting with integrity and honesty, and fostering a culture of open communication. Interparfums strives to create an open door environment where every associate feels comfortable asking questions and raising concerns with one another.

## **DISCRIMINATION AND HARASSMENT**

Interparfums is firmly against any form of discrimination or harassment on the basis of any legally protected category. This applies equally to all associates, potential associates, customers, vendors, and any other person who comes in contact with Interparfums.

Examples of prohibited conduct include: racial or ethnic slurs; threatening or intimidating acts directed at an individual because of his or her gender or sexual orientation; the posting or distribution of hostile written or graphic materials aimed at a particular sex or religion; the use of any electronic device (including the Internet or email) to view or distribute racially or sexually offensive communications; and the use of an employee's Company issued computer to send racially or sexually offensive communications to another employee.

## **SEXUAL HARASSMENT**

### *Introduction*

Inter Parfums is committed to maintaining a workplace free from sexual harassment. Sexual harassment is a form of workplace discrimination. All employees are required to work in a manner that prevents sexual harassment in the workplace. This Policy is one component of Interparfums' commitment to a discrimination-free work environment. Sexual harassment is against the law<sup>2</sup> and all employees have a legal right to a workplace free from sexual harassment and employees are urged to report sexual harassment by filing a complaint internally with Interparfums. Employees can also file a complaint with a government agency or in court under federal, state or local anti-discrimination laws.

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<sup>2</sup> While this section of the policy specifically addresses sexual harassment, harassment because of and discrimination against persons of all protected classes is prohibited. In New York State, such classes include age, race, creed, color, national origin, sexual orientation, military status, sex, disability, marital status, domestic violence victim status, gender identity or expression, familial status, predisposing genetic characteristics, and criminal history.

## *What Is “Sexual Harassment”?*

Sexual harassment is a form of sex discrimination and is unlawful under federal, state, and (where applicable) local law. Sexual harassment includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender expression, gender identity and the status of being transgender. Sexual harassment is not limited to sexual contact, touching, or expressions of a sexually suggestive nature. Sexual harassment includes all forms of gender discrimination including gender role stereotyping and treating employees differently because of their gender.

### *Policy:*

Interparfums’ policy applies to all employees, applicants for employment, interns, whether paid or unpaid, contractors and persons conducting business, regardless of immigration status, with Interparfums. In the remainder of this document, the term “employees” refers to this collective group.

Sexual harassment will not be tolerated. Any employee or individual covered by this policy who engages in sexual harassment or retaliation will be subject to remedial and/or disciplinary action (e.g., counseling, suspension, termination).

**Retaliation Prohibition:** No person covered by this Policy shall be subject to adverse action because the employee reports an incident of sexual harassment, provides information, or otherwise assists in any investigation of a sexual harassment complaint. Inter Parfums will not tolerate such retaliation against anyone who, in good faith, reports or provides information about suspected sexual harassment. Any employee of Interparfums who retaliates against anyone involved in a sexual harassment investigation will be subjected to disciplinary action, up to and including termination. All employees, paid or unpaid interns, or non-employees<sup>3</sup> working in the workplace who believe they have been subject to such retaliation should inform a supervisor, manager, or the Chief Financial Officer of Interparfums. All employees, paid or unpaid interns or non-employees who believe they have been a target of such retaliation may also seek relief in other available forums, as explained below in the section on Legal Protections.

Sexual harassment is offensive, is a violation of our policies, is unlawful, and may subject Interparfums to liability for harm to targets of sexual harassment. Harassers may also be individually subject to liability. Employees of every level who engage in sexual harassment, including managers and supervisors who engage in sexual harassment or who allow such behavior to continue, will be penalized for such misconduct.

Interparfums will conduct a prompt and thorough investigation that ensures due process for all parties, whenever management receives a complaint about sexual harassment, or otherwise knows of possible sexual harassment occurring. Interparfums will keep the investigation confidential to the extent possible. Effective corrective action will be taken whenever sexual harassment is found to have occurred. All employees, including managers and supervisors, are required to cooperate with any internal investigation of sexual harassment.

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<sup>3</sup> A non-employee is someone who is (or is employed by) a contractor, subcontractor, vendor, consultant, or anyone providing services in the workplace. Protected non-employees include persons commonly referred to as independent contractors, “gig” workers and temporary workers. Also included are persons providing equipment repair, cleaning services or any other services provided pursuant to a contract with the employer.



All employees are encouraged to report any harassment or behaviors that violate this policy. Interparfums will provide all employees with a complaint form for employees to report harassment and file complaints.

Managers and supervisors are required to report any complaint that they receive, or any harassment that they observe or become aware of, to Chief Financial Officer of Interparfums.

This policy applies to all employees, paid or unpaid interns, and non-employees, such as contractors, subcontractors, vendors, consultants or anyone providing services in the workplace, and all must follow and uphold this policy. This policy must be provided to all employees and should be posted prominently in all work locations to the extent practicable (for example, in a main office, not an offsite work location) and be provided to employees upon hiring.

### *Retaliation*

Unlawful retaliation can be any action that could discourage a worker from coming forward to make or support a sexual harassment claim. Adverse action need not be job-related or occur in the workplace to constitute unlawful retaliation (e.g., threats of physical violence outside of work hours).

Such retaliation is unlawful under federal, state, and (where applicable) local law. The New York State Human Rights Law protects any individual who has engaged in “protected activity.” Protected activity occurs when a person has:

- made a complaint of sexual harassment, either internally or with any anti-discrimination agency;
- testified or assisted in a proceeding involving sexual harassment under the Human Rights Law or other anti-discrimination law;
- opposed sexual harassment by making a verbal or informal complaint to management, or by simply informing a supervisor or manager of harassment;
- reported that another employee has been sexually harassed; or
- encouraged a fellow employee to report harassment.

Even if the alleged harassment does not turn out to rise to the level of a violation of law, the individual is protected from retaliation if the person had a good faith belief that the practices were unlawful. However, the retaliation provision is not intended to protect persons making intentionally false charges of harassment.

### *Reporting Sexual Harassment*

Preventing sexual harassment is everyone’s responsibility. Interparfums cannot prevent or remedy sexual harassment unless it knows about it. Any employee, paid or unpaid intern or non-employee who has been subjected to behavior that may constitute sexual harassment is encouraged to report such behavior to a supervisor, manager or Chief Human Resources Officer. Anyone who witnesses or becomes aware of potential instances of sexual harassment should report such behavior to a supervisor, manager or Chief Human Resources Officer.

### *Bystander Intervention*

Any employee witnessing harassment as a bystander is encouraged to report it. A supervisor or manager that is a bystander to harassment is required to report it. There are five standard

methods of bystander intervention that can be used when anyone witnesses harassment or discrimination and wants to help.

- A bystander can interrupt the harassment by engaging with the individual being harassed and distracting them from the harassing behavior;
- A bystander who feels unsafe interrupting on their own can ask a third party to help intervene in the harassment;
- A bystander can record or take notes on the harassment incident to benefit a future investigation;
- A bystander might check in with the person who has been harassed after the incident, see how they are feeling and let them know the behavior was not ok; and
- If a bystander feels safe, they can confront the harassers and name the behavior as inappropriate. When confronting harassment, physically assaulting an individual is never an appropriate response.

Though not exhaustive, and dependent on the circumstances, the guidelines above can serve as a brief guide of how to react when witnessing harassment in the workplace. Any employee witnessing harassment as a bystander is encouraged to report it. A supervisor or manager that is a bystander to harassment is required to report it.

## **COMPLIANCE WITH THIS CODE OF CONDUCT FOR BUSINESS CONTRACTORS**

Interparfums does not tolerate child labor or any form of involuntary labor, and demands that its business Contractors (including its contractors, consultants, fillers, vendors and suppliers) conduct themselves with the utmost fairness, honesty and responsibility in all aspects of their business. As a general principle, our business Contractors are required to comply fully with all legal requirements applicable to the conduct of their business. We also demand that they comply with rigorous standards with respect to the manner in which they treat their employees and accept Interparfums' Supplier Code of Conduct, which reflects our principles and values.

### *No Child Labor*

Interparfums will not tolerate the use of child labor by its Contractors. 'child labor' is defined as the employment of persons younger than the age of 14, the local legal minimum working age, or the local legal age for compulsory education, whichever is higher (*i.e.*, employees under legal age). Children may not be employed at night or in hazardous conditions.

### *No Involuntary Labor*

Interparfums will not tolerate the use of convict, indentured, slave, bonded, or other forced involuntary labor, including human trafficking either directly or indirectly, by its fillers, contractors, subcontractors, and component suppliers. All employees, both foreign and national, must be treated equally, and will not be required to pay fees to agencies or the factory in exchange for employment.

Contractors may not use or tolerate any form of corporal punishment, physical or mental abuse, threat of violence, monetary fees or fines, or any other form of abuse, coercion, or intimidation.

## Compensation

Wages and benefits must be in conformity with the living wage and the minimum wage prescribed by local law or the prevailing local industry wage, whichever is higher. Employees must be provided with benefits and overtime compensation that conform to the greater standards of applicable local law or prevailing local industry standards.

Contractors shall comply with all applicable laws relating to wages, working hours, overtime and benefits. Contractors must provide workers with reasonable breaks, sufficient rest between shifts, and at least one day off in seven. Contractors should not require workers to work in excess of 48 hours per week. Additional overtime must be voluntary, should not regularly exceed 12 hours per week, and must be compensated at a premium rate.

Contractors must provide workers with written and understandable information about their wages and employment conditions prior to beginning employment, and documentation detailing the workers' wages and any deductions. Deductions must be limited to those permitted by applicable law.

Contractors must provide employee benefits as provided by applicable laws, including sick leave, public holidays, vacation time and parental leave.

### *Hours of Work/Overtime*

Employee work hours of Contractors must be reasonable and in compliance with local laws and standards with no regularly scheduled work weeks in excess of sixty (60) hours (or lower if prescribed by local law or local industry standards).

### *Health and Safety*

Contractors must provide employees with a safe, clean and healthy working environment, as well as living and eating facilities (where applicable), which comply with all relevant Laws.

### *Freedom of Association and Collective Bargaining*

Contractors must recognize and respect the legal rights of employees to free association. Contractors must not threaten, penalize, restrict, or interfere with employees' lawful efforts to organize or join associations of their choosing.

Contractors must respect the right of employees to form and join trade unions, to carry out their representative functions in the workplace, and to negotiate collectively, in accordance with applicable laws. Contractors may not attempt to influence employees to be members of a particular Trade Union and may not dismiss employees because of their affiliation to a Trade Union.

### *Laws and Workplace Regulations*

Workplace policy of our Contractors adhere to all Laws and this Code of Conduct.

### *Respect International Trade Laws*

We comply with international trade Laws in all jurisdictions in which we operate. International trade Laws govern the cross-border movement of goods and services and include restrictions or prohibitions on dealings with sanctioned parties and/or embargoed countries.

### *Conflict Minerals*

Interparfums is committed to ensuring that we do not source conflict minerals that fund armed groups in conflict regions, either directly or through its Contractors.

This includes any of the following minerals: Columbite-Tantalite (also known as Coltan), Cassiterite, Gold, Wolframite, their derivatives tantalum, tin or tungsten, or chemical compounds (such as tin oxide) derived from tantalum, tin, or tungsten. These are collectively referred to as the “Conflict Minerals” in accordance with the Dodd-Frank Wall Street Reform and Consumer Protection Act (the “Dodd-Frank Act”).

Contractors must notify Interparfums immediately if any of these minerals are deemed necessary to the functionality or to the production of a product or product component manufactured for Interparfums, and it is determined from a country of origin inquiry that they originate from the Democratic Republic of the Congo and surrounding countries, including Angola, Burundi, Central African Republic, Republic of the Congo, Rwanda, South Sudan, Tanzania, Uganda and Zambia.

### *Animal Testing*

Interparfums does not carry out animal testing on any bulk, raw materials, or finished product placed on the market. Interparfums does not request suppliers or any testing laboratories to carry out animal testing on its behalf.

This provision does not and cannot exclude the possibility of animal testing of fragrance or fragrance ingredients by raw material suppliers/manufacturers or where required by local law. Interparfums does not believe that these tests are necessary, but the Company cannot prevent them.

### *Product Safety*

Ensuring the safety of Interparfums products is critical to Interparfums’ success and to the well-being of its consumers. Our reputation could be jeopardized if we fail to maintain high standards for merchandise quality, safety and integrity or if we, or Contractors, do not comply with applicable regulations or accepted practices. Interparfums’ products have always been formulated with the utmost safety and quality in mind. Product safety is therefore a critical aspect of quality, and Contractors must do their part to ensure that:

- Their products components and packages are safe for Interparfums' consumers and the environment when used as intended; and
- Interparfums meets or exceeds all applicable legislative and regulatory requirements related to product safety and labelling.
- Their products or components are in compliance with the EU directive entitled Regulation on Registration, Evaluation, Authorization and Restriction of Chemicals ("REACH"), which governs and regulates the safe use of chemicals. Although we are not a manufacturer, we also monitor our suppliers for compliance with REACH.
- In addition, the use of safe fragrance ingredients, our products must also be properly labelled, and safe for consumers when they are used according to labeled directions or as consumers customarily use them.

### *Environment*

Contractors must impact the environment as minimally as possible and comply with all relevant local laws and regulations.

Please see also our ESG report on our website at, <https://www.interparfumsinc.com/about-us>.

In addition, please see also the CSR Report of our majority owned subsidiary, Interparfums SA, at, <https://www.interparfums-finance.fr/en/csr-strategy/>

*Revised November 30, 2023*