



VERIFICATION SIMPLIFIED STATEMENT

Awarded to

L'Oréal S.A.

41 rue Martre - 92117 CLICHY CEDEX - France

Based on the audits conclusions conducted in September 2021 (verification report 2021/10/11 Version 1.1), in February/March 2022 (verification report 2022/03/16 Version 1.1), in July 2022 (verification report 2022/07/18 Version 1.0), in March/April 2023 (verification report 2023/04/24 Version 1.0) and in March/April 2024 (verification report 2024/04/23 Version 1.1)

Bureau Veritas Certification France attests that:

Verification conclusions

L'Oréal's environmental and social labelling methodology is compliant with the 6 key criteria audited (Respect of objectives, Scientific and technical validity, Serves consumer interest, Consistency, Application without bias, Accuracy of calculations).

The data used to perform the product environmental and social impact labelling for 13 product categories concerning 43 Brands are compliant with the 6 key criteria audited (Respect of objectives, Scientific and technical validity, Serves consumer interest, Consistency, Application without bias, Accuracy of calculations).

Scope:

Geographical scope: **Worldwide** | Temporal scope: Product catalog available on 20 March 2024

Product categories concerned: **1. Shampoo 2. Conditioner & mask 3. Leave-in & oil**

4. Eye care 5. Face care (including tinted face care and UV protection) 6. Make-up remover

7. Daily face wash 8. Water and toner 9. Body Sun Care 10. Body Moisturizer 11. Body Cleanser

12. Face shock treatment 13. Face deep cleanser & Mask

Brands concerned : **Armani, Alexandre de Paris, Franck Provost, Jacques Dessange, Dop, Cadum, Ipek, Ushuaïa, Baxter, Biolage, Biotherm, Carita Luxe, Carol's Daughter, CeraVe, Diesel, Garnier, Helena Rubinstein, IT Cosmetics, Kerastase, Kiehl's, La Provençale, La Roche Posay, Lancome, L'Oreal Paris, L'Oreal Professionnel, Maison Margiela, Matrix, Maybelline, Mixa, Mizani, Pulp Riot, Pureology, Redken, Saint-Gervais Mont Blanc, Shu Uemura, Shu Uemura Pro, Skinceuticals, Softsheen Carson Laboratories*, Thayers, Vichy, Viktor & Rolf, Yue-Sai, Yves Saint Laurent**

** AMLA, DARK&LOVELY, MAGIC, STA SOF PRO.*

Methodology: Methodologies for product Environmental and Social Impact Labelling – V4.0 published on 2023/04/28 |

Labelling: Final design of Environmental and Social labelling - EN FR, Glossary and "Did you know?" for Environmental and

Social Labelling –EN V1 du 26/03/2020 | Scoring scale: Scoring scale fixed on 13 March 2023 in the verification report

(2024/04/23 Version 1.1) | Information claimed on the labelling: Overall Environmental Impact (A to E) based on 14 environmental impact factors, Other indicators (Carbon Footprint, Water Footprint based on 5 environmental impact factors, Social Indicators, Manufacturing, Packaging).

The details of this verification and its result boundaries are available in this appendix to this statement.

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Date of initial statement: 2020/03/30

Date of last update: 2024/05/03

Date of validity: 2025/05/14

Samuel DUPRIEU - Président



APPENDIX

To the VERIFICATION SIMPLIFIED STATEMENT

Statement Number: FR059227-1

MAIN RESULTS

The commitment of L'Oréal is based on its "Sharing Beauty With All" sustainability program launched in 2013. The environmental and social labelling has been developed with the participation of all L'Oréal's activities: Research & Innovation team, Quality team, Commercial team, Manufacturing team, Marketing team. This ensures consistency in this international approach. Product environmental and social labelling is a methodology based ISO on standards (ISO 14040/44). L'Oréal was transparent over the data audited. L'Oréal's teams are able to explain each data. The majority of comments required complementary information during the verification of data have been treated by L'Oréal during the on-site audits. The other comments were the subject of appropriate responses following the audit. Comments from previous audits are taken into account.

80% of verified data is related to L'Oréal's tools and suppliers or manufacturing sites. 20% of verified data is related to specific environmental data.

L'Oréal updated its methodology. The score scales (A to E) have been verified by Bureau Veritas Certification France verification's team and updated by L'Oréal. No changes (methodology, score scales) were made in July 2022. In March 2023, score scales were updated.

For each of the 13 product categories concerned the data verified are considered as compliant.

The suppliers providing ingredients and components of products related to 43 Brands and 13 categories concerned committed to respect the fundamental principles of the UN on labor standards. At L'Oreal's level, 100% (on 8 April 2024) of purchase volume (raw materials) and 99,8% (on 8 April 2024) of purchase volume (packaging) are related to a supplier up to date with the ethical letter.

At the global level of the L'Oréal Group, the waste recovery index increases by 2% between 2021 (59%) and 2022 (61%). At the global scale of the industrial sites of the L'Oréal group, the renewable energy consumption index rose from 80% to 89% between 2021 and 2022, then from 89% to 91% between 2022 and 2023.

It was recommended during the 2024 audit that: the time for updating plant data could be accelerated, that the justification related to the recycled content and FSC/PEFC certificate could be more centralized on the dedicated MINDS tool and that the method relating to the recyclability of glass could be more readable internally.

Furthermore, the improvement in product ratings (many A and B scores in 2024) will probably require a revision of the score scales in the future.

VERIFICATION BOUNDARIES

Taking into account the typology of the verification mission concerned : No on-site audit in L'Oréal's plant was performed by Bureau Veritas Certification France verification's team. No product test was performed by Bureau Veritas Certification France verification's team. Concerning the suppliers' commitment to respect the fundamental principles of the UN on labor standards, verifications were performed on Tier one L'Oréal's suppliers. No on-site audit in L'Oréal's supplier companies was performed by Bureau Veritas Certification France verification's team. Furthermore, products marketed as a package (several products) are not covered by the labelling.

VERIFICATION TASKS

Bureau Veritas Certification France has formed a verification team combining life cycle assessment (LCA), environmental and social skills. This experts' team performed the verification tasks during almost : 20 days in September 2021, 15 days in February/March 2022 and 6 days in July 2022, 17 days in March/April 2023, 15 days in March/April 2024. In doing so, different themes were verified: Life Cycle Assessment (LCA), Manufacturing conditions, Impact of packaging, Social impact, Scoring & Consumer aspect and IT calculations. First, the methodology and its update were assessed. Then, the impact data and additional data concerning manufacturing conditions, packaging and social impact were assessed. Some principles of ISO standards were used (ISO 14040/44).

Verification tasks dealt with products related to 43 Brands and 13 products categories. A risk analysis was conducted on the types of data. The following sampling rules were applied from 2021 to 2023: at least 1% of product references for each brand has been audited. The products audited were chosen in particular among the best-selling L'Oréal products. It has to be noted that the data verification concerning: Biolage was carried out as part of the verification of Matrix; Alexandre de Paris was carried out as part of the verification of Autres Coiffure; Franck Provost, Jacques Dessange, Dop, Cadum, Ipek, Ushuaïa was carried out as part of the verification of Autres Public. In March/April 2024, at least 1% of product references for each brand has been audited except for brands Baxter, Biolage, Diesel and Viktor & Rolf. Indeed, as of March 20, 2024, these 4 brands did not have products in the catalog allowing a sample to be constituted as part of the audit.

The audit carried out in February/March 2022 showed the volatility of the number of suppliers linked to the manufacture of a product. This may have an impact on the social criterion. This volatility is mainly due to the transition to year 2021-2022.

The audit carried out in July 2022 was performed on 146 products/32 brands/2.09% of product references. 49% of the sample was renewed compared to the September 2021 audit. In March/April 2023, 194 products (3.57% of the catalog) were audited. In March/April 2024, 186 products (3,2% of the catalog) were audited. Labelling data on brand websites was also audited. It should be noted that from 29 March to 7 April 2023, there was a maintenance period on the Biotherm website: during this period, the reliability of the data used to perform the product environmental and social impact labelling of products was not guaranteed. L'Oréal is also carrying out discussions to harmonize data updating practices and is continuing its work on social criteria.