



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) and in March/April 2023 (verification report 2023/04/24 Version 1.0)

Bureau Veritas 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 41 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 13 March 2023

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, Carol's Daughter, CeraVe, Decleor, Diesel, Garnier, Helena Rubinstein, IT Cosmetics, Kerastase, Kiehl's, La Provençale, La Roche Posay, Lancome, L'Oreal Paris, L'Oreal Professionnel, Matrix, Maybelline, Mixa, Mizani, Pureology, Redken, Saint-Gervais Mont Blanc, Sanoflore, Shu Uemura, Shu Uemura Pro, Skinceuticals, Softsheen Carson Laboratories*, 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 2023/03/23 to be released 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 (2023/04/24 Version 1.0) | 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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Vice-President Certification France – Samuel DUPRIEU

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Legal body : Bureau Veritas - Le Triangle de l'Arche – 9 cours du Triangle – 92937 Paris-la-Défense cedex - Puteaux
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APPENDIX

To the VERIFICATION SIMPLIFIED STATEMENT

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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 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 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 41 Brands and 13 categories concerned committed to respect the fundamental principles of the UN on labor standards. At L'Oréal's level, 100% (on 19 April 2023) of purchase volume (raw materials) and 99,8% (on 19 April 2023) of purchase volume (packaging) are related to a supplier up to date with the ethical letter.

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 verification's team. No product test was performed by Bureau Veritas 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 verification's team.

VERIFICATION TASKS

Bureau Veritas has formed a verification team combining life cycle assessment (LCA), environmental and social skills. This experts' team performed the verification tasks in September 2021 during almost 20 days, in February/March 2022 during almost 15 days and in July 2022 during almost 6 days, and during almost 17 days in March/April 2023. 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 41 Brands and 13 products categories. A risk analysis was conducted on the types of data. The following sampling rules were applied in September 2021, in February and July 2022, and in March/April 2023: at least 1% of product references for each brand has been audited. The products audited were chosen 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.

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.

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.