



VERIFICATION SIMPLIFIED STATEMENT

Awarded to

L'Oréal Headquarter

41 rue Martre - 92117 CLICHY CEDEX - France

Based on the audit conclusions conducted from February to March 2020, and on additional information (verification report 2020/06/12 Version 4),

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 3 product categories (shampoos, conditioners and masks and, leave-in and oils) of Garnier Brand 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: Products marketed by L'Oréal as of March 2020 / Product catalog available in March 2020 | Brand : **Garnier** | Product categories concerned: 1- Shampoos 2- Conditioners and masks 3- Leave-in and oils | Methodology: Methodologies for product Environmental and Social Impact Labelling - V1- 25-03-2020 | Labelling: Final design of Environmental and Social labelling - EN FR, Glossary and "Did you know?" for Environmental and Social Labelling –EN | Scoring scale: Scoring scale fixed in March 2020 in the verification report (2020/03/31 – Version 2) | 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.

Statement Number: FR059227-1

Date of initial statement: 2020/03/30

Date of last update : 2021/02/11

Date of validity: 2021/06/14

Managing Director
Laurent Croguennec

Legal body : Bureau Veritas

Le Triangle de l'Arche – 9 cours du Triangle – 92937 Paris-la-Défense cedex - Puteaux
www.bureauveritas.fr



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 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.

The products environmental and social labelling results are mainly based on primary data. 97% of environmental assessments of ingredients (in mass) are based on specific data or semi-specific. The score scales (A to E) have been verified by Bureau Veritas verification's team and updated by L'Oréal. For each of the 3 product categories concerned (shampoos, conditioners and masks, and leave-in and oils), the data verified are 100% compliant. 100% of suppliers for pilot products (shampoos, conditioners and masks and, leave-in and oils) signed their ethical letter. At L'Oréal's level, more than 98% of purchase orders 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. In the Product environmental and social labelling the term «Grams of CO2 - "shampoo" category average = 95g » means it is an average considering all L'Oréal products.

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 February and March 2020 during almost 20 days. 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 was 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). The sampling tests were performed as follow (rate of selected products) for Pilote Garnier France: Percentage of commercial references for Garnier "Shampoo" in France in 2019: 17% ; Percentage of sales volume for Garnier "Shampoo" in France in 2019: 30 %. Percentage of commercial references for Garnier "Conditioners and masks" in France in 2019: 15 %; Percentage of sales volume for Garnier "Conditioners and masks" in France in 2019: 23%. Percentage of commercial references for Garnier "Leave-in and oils" in France in 2019: 50 % ; Percentage of sales volume for Garnier "Leave-in and oils" in France in 2019: 84 %.