VERIFICATION STATEMENT

Awarded to

L'Oréal S.A.

41 rue Martre - 92117 CLICHY CEDEX - France

Context

L'Oréal asked Bureau Veritas Certification France, an independent verification body, to verify the Group's products environmental and social impact labelling methodology for 13 product categories. Data audited concern 43 Brands.

In compliance with the commitment L'Oréal made in 2013 when launching its "Sharing Beauty With All" sustainability program, Environmental and Social Impact Labelling was designed to inform consumers on the environmental and social impact of their products, and consequently, empower them to make conscious consumption choices. The labelling is accessible to consumers on product web pages. A pilot experiment on Garnier Haircare products was initially carried out in 2020. This labelling is based on the key impact assessments of the Sustainable Product Optimisation Tool (SPOT), the methodology L'Oréal has developed between 2014 and 2016 together with 11 independent scientists and experts[1], and aligned with the European Product Environmental Footprint (PEF) guidelines to scientifically evaluate a product's environmental and social impact. The impact calculation methodology on which is based SPOT was reviewed by 4 other independent experts in January 2020.

In order to provide everyone with clear and useful information, the environmental scoring section has been developed as a comparison tool for products of the same category. The classification reflects the impact of a product compared to other products delivering the same « beauty function » (e.g. get wash hair, untangle it, protect the skin from the sun …) on a scale from A to E. So, a product classified as « A » can be considered as the best in class in terms of environmental impacts across the entire range of L'Oréal products evaluated.

Bureau Veritas Certification France and L'Oréal layed out 6 key criteria in order to assess the Labelling system:

1. Respect of objectives: Bureau Veritas Certification France' verification will ensure that L'Oréal's product environmental and social labelling complies with the objectives set by L'Oréal: "creating a labelling based on L'Oréal's vision "Sharing beauty with all" to inform consumers about the environmental and social impact of L'Oréal products and encourage the eco-design dynamic of all the brands of the L'Oréal group"

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[1] Ganaël Bascoul, Koen Boone, Anne-Marie Boulay, Andreas Ciroth, Ian Fenn, Dominique Gangneux, Virginie Raisson, Sarah Russo Garrido, Tomas Rydberg, Greg Thoma, Alessandra Zamagni

2. Scientific and technical validity: Bureau Veritas Certification France' verification will ensure that L'Oréal's product environmental and social labelling are based on internationally recognized scientific and technical elements.

3. Serves consumer interest: Bureau Veritas Certification France' verification will ensure that the information presented to consumers from L'Oréal's product environmental and social labelling is sincere, understandable by all and promote an eco-responsible purchasing method.

4. Consistency: Bureau Veritas Certification France' verification will ensure that L'Oréal's product environmental and social labelling is built in a consistent manner.

5. Application without bias: Bureau Veritas Certification France' verification will ensure that L'Oréal's product environmental and social labelling is applied without bias between the input data and the output data.

6. Accuracy of calculations: Bureau Veritas Certification France' verification will ensure that the calculations made are based on reliable and justified sources.

Verification tasks

The verification process has been originally prepared under the responsibility of Clémence Gosset (Sustainable Consumption Director - L'Oréal).

Bureau Veritas Certification France Certification has formed a verification team combining life cycle assessment (LCA), environmental and social skills. This experts' team performed the verification tasks in 2020/2021, in September 2021 during almost 20 days, in February/March 2022 during almost 15 days and in July during almost 6 days, during almost 17 days in March/April 2023, and recently during almost 15 days in March/Avril 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).

Step 1: Verification of the methodology

This step consists to evaluate the methodology of the L'Oréal's product environmental and social labelling according to the 6 evaluation criterion. Bureau Veritas Certification France identified strengths, weaknesses and improvements of the methodology. Based on this verification, Bureau Veritas Certification France created the data verification process required for the step 2. On-site and off-site audits were carried out in order to interview L'Oréal's experts and access confidential tools and documents. The same methodology is used worldwide.

Step 2: Verification of data used to perform the product environmental and social impact labelling of products

This step consists in evaluating the data used to perform the product environmental and social impact labelling for products of 43 Brands related to 13 categories (3 for the Haircare products, 7 for the Skincare products and 3 for the Bodycare products).

Bureau Veritas Certification France defined a product panel based on a representative sample (number of product references, risk approach, diversity of data…). Data used to perform the labelling can be classified according to their level of accessibility from L'Oréal's point of view. Bureau Veritas Certification France's verification team defined 5 ranks (as an estimation 80% of verified data is from rank 2 and 3 – L'Oreal's tools and suppliers or manufacturing sites - and 20% of verified data is from rank 4 – specific environmental data ; data from rank 5 is excluding of the verification – generic environmental data). On-site and off-site audits were carried out in order to interview L'Oréal's experts and access confidential tools and documents.

The following sampling rules were applied in September 2021, in February/March/July 2022 and in March/April 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.

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:

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.

List of brands audited between 2020 and 2024

Brand and Product category	SHAMPOO	CONDITIONER & MASK	LEAVE-IN & OIL	EYE CARE	FACE CARE (INCLUDING TINTED FACE CARE AND UV PROTECTION)	MAKE-UP REMOVER	DAILY FACE WASH	WATER AND TONER	BODY SUN CARE	BODY MOISTURIZER	BODY CLEANSER	FACE SHOCK TREATMENT	FACE DEEP CLEANSER & MASK
Armani					x	x		x			x		
Alexandre de Paris (Autres Coiffure)					x								
Franck Provost, Jacques Dessange, Dop, Cadum, Ipek (Autres Public)	x	x	x		x								
Cadum, Ushuaïa (Autres Public)											x		
Baxter	x				x								
Biolage	x	x	x										
Biotherm				x	x	x	x	x	x	x	x	x	x
Carita Luxe					x								
Carol's Daughter	x	x	x		x						x	x	
CeraVe		x		x	x		x	x			x		
Diesel											x		
Garnier	x	x	x	x	x	x	x	x	x	x	x	x	x
H. Rubinstein				x	x		x	x					
IT Cosmetics							x						
Kerastase	x	x	x										
Kiehl's	x	x	x	x	x	x	x	x		x	x	x	x
La Provençale		x		x	x	x				x	x		
La Roche Posay	x			x	x	x	x	x	x	x	x	x	
Lancome				x	x	x	x	x		x	x	x	
L'Oreal Paris	x	x	x	x	x	x	x	x		x	x	x	x
L'Oreal Professionnel	x	x	x										
Maison Margiela											x	x	
Matrix	x	x	x										
Maybelline				x		x							
Mixa					x	x			x	x	x		
Mizani	x	x	x										
Pulp Riot	x												
Pureology	x	x	x										
Redken	x	x	x								x		
Saint-Gervais Mont Blanc					x	x	x	x			x	x	
Shu Uemura						x		x					
Shu Uemura Pro	x	x	x										
Skinceuticals					x		x						
Softsheen Carson Laboratories*	x	x	x										
Thayers								x					
Vichy	x	x		x	x	x	x	x	x	x	x	x	x
Viktor & Rolf											x	x	
Yue-Sai					x	x	x						
Yves Saint Laurent				x	x	x	x	x			x	x	

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 2020/03/26

Scoring scale:

Scoring scales fixed on 13 March 2023 in the verification report (2024/04/23 Version 1.1) concerning the Overall Environmental Impact, the Carbon footprint and the Water footprint:

Scoring scale for the product category « Shampoo »

	A	Limit A/B	B	Limit B/C	C	Limit C/D	D	Limit D/E	E
Overall Environmental Impact		1.5069E-05		1.7329E-05		1.9590E-05		2.1850E-05	
Carbon footprint		2.8605E-06		3.2896E-06		3.7187E-06		4.1478E-06	
Water footprint		8.1763E-06		9.4028E-06		1.0629E-05		1.1856E-05	

Scoring scale for the product category « Conditioner & mask »

	A	Limit A/B	B	Limit B/C	C	Limit C/D	D	Limit D/E	E
Overall Environmental Impact		1.3613E-05		1.5654E-05		1.7696E-05		1.9738E-05	
Carbon footprint		2.9257E-06		3.3645E-06		3.8034E-06		4.2422E-06	
Water footprint		6.8185E-06		8.0610E-06		9.3035E-06		1.0546E-05	

Scoring scale for the product category « Leave-in & oil »

	A	Limit A/B	B	Limit B/C	C	Limit C/D	D	Limit D/E	E
Overall Environmental Impact		2.6105E-06		1.8813E-04		3.7365E-04		5.5917E-04	
Carbon footprint		4.6806E-07		1.4706E-06		2.4731E-06		3.4756E-06	
Water footprint		1.2314E-06		1.8442E-04		3.6762E-04		5.5081E-04	

Scoring scale for the product category « Eye care »

	A	Limit A/B	B	Limit B/C	C	Limit C/D	D	Limit D/E	E
Overall Environmental Impact		5.0365E-07		2.0634E-06		3.6232E-06		5.1829E-06	
Carbon footprint		1.0717E-07		2.0916E-07		3.1116E-07		4.1315E-07	
Water footprint		2.2075E-07		1.6429E-06		3.0650E-06		4.4871E-06	

Scoring scale for the product category « Face care (including tinted face care and UV protection) »

	A	Limit A/B	B	Limit B/C	C	Limit C/D	D	Limit D/E	E
Overall Environmental Impact		6.3121E-07		2.3319E-06		4.0326E-06		5.7332E-06	
Carbon footprint		1.1772E-07		2.3903E-07		3.6033E-07		4.8164E-07	
Water footprint		2.6990E-07		1.8507E-06		3.4316E-06		5.0124E-06	

Scoring scale for the product category « Make-up remover »

	A	Limit A/B	B	Limit B/C	C	Limit C/D	D	Limit D/E	E
Overall Environmental Impact		1.4561E-06		2.2196E-05		4.2936E-05		6.3676E-05	
Carbon footprint		1.9621E-07		7.6740E-07		1.3386E-06		1.9098E-06	
Water footprint		5.8505E-07		2.1201E-05		4.1817E-05		6.2434E-05	

Scoring scale for the product category « Daily face wash »

	A	Limit A/B	B	Limit B/C	C	Limit C/D	D	Limit D/E	E
Overall Environmental Impact		4.8832E-06		5.6157E-06		6.3482E-06		7.0807E-06	
Carbon footprint		1.0385E-06		1.1943E-06		1.3500E-06		1.5058E-06	

Water footprint		2.5097E-06		2.8861E-06		3.2625E-06		3.6390E-06	

Scoring scale for the product category « Water and toner »

	A	Limit A/B	B	Limit B/C	C	Limit C/D	D	Limit D/E	E
Overall Environmental Impact		1.7613E-07		4.0823E-07		6.4034E-07		8.7244E-07	
Carbon footprint		3.8248E-08		9.2868E-08		1.4749E-07		2.0211E-07	
Water footprint		7.0549E-08		2.0325E-07		3.3594E-07		4.6864E-07	

Scoring scale for the product category « Body Sun Care »

	A	Limit A/B	B	Limit B/C	C	Limit C/D	D	Limit D/E	E
Overall Environmental Impact		2.4814E-05		4.2545E-05		6.0275E-05		7.8006E-05	
Carbon footprint		1.1218E-06		1.4782E-06		1.8345E-06		2.1909E-06	
Water footprint		2.1065E-05		3.8562E-05		5.6060E-05		7.3558E-05	

Scoring scale for the product category « Body Moisturizer »

	A	Limit A/B	B	Limit B/C	C	Limit C/D	D	Limit D/E	E
Overall Environmental Impact		1.0704E-06		2.6325E-06		4.1946E-06		5.7567E-06	
Carbon footprint		2.3011E-07		3.5529E-07		4.8046E-07		6.0564E-07	
Water footprint		4.4944E-07		1.5061E-06		2.5628E-06		3.6194E-06	

Scoring scale for the product category « Body Cleanser »

	A	Limit A/B	B	Limit B/C	C	Limit C/D	D	Limit D/E	E
Overall Environmental Impact		1.9664E-05		2.2614E-05		2.5563E-05		2.8513E-05	
Carbon footprint		3.7988E-06		4.3686E-06		4.9384E-06		5.5082E-06	
Water footprint		1.0882E-05		1.2950E-05		1.5017E-05		1.7085E-05	

Scoring scale for the product category « Face shock treatment »

	A	Limit A/B	B	Limit B/C	C	Limit C/D	D	Limit D/E	E
Overall Environmental Impact		1.2955E-06		4.8623E-06		8.4291E-06		1.1996E-05	
Carbon footprint		8.3659E-07		2.1043E-06		3.3721E-06		4.6398E-06	
Water footprint		3.4483E-06		1.0520E-05		1.7592E-05		2.4663E-05	

Scoring scale for the product category « Face deep cleanser & Mask »

	A	Limit A/B	B	Limit B/C	C	Limit C/D	D	Limit D/E	E
Overall Environmental Impact		2.6971E-06		9.8435E-06		1.6990E-05		2.4136E-05	
Carbon footprint		1.0818E-06		1.8346E-06		2.5875E-06		3.3403E-06	
Water footprint		5.1232E-06		1.3421E-05		2.1719E-05		3.0017E-05	

Information claimed on the labelling:

Brand

Product category

Family of container

Standard reference volume: in ml

Overall Environmental Impact: letter (A->E)

Carbon footprint: letter (A->E)

Carbon footprint: value per usage dose (in g CO2 eq.)

Carbon footprint: value per XX ml (in g CO2 eq.)

Water footprint: letter (A->E)

Water footprint: value per usage dose (without unit)

Water footprint: value per XX ml (without unit)

Sentence "Made in country in a responsible plant"

Waste recovery: in %

Renewable energy: in %

Part of carton/paper certified FSC or PEFC: in %

Content of recycled material from [primary container]: in %

Recyclability: yes/no

Refillable or rechargeable: yes/no

Number of inclusive suppliers

Action plan

Carbon footprint: average value per usage dose for the product category (in g CO2 eq.)

Water footprint: average value per usage dose for the product category (without unit)

Overall Environmental Impact (A to E) is based on the following 14 environmental impact factors:

1. Climate Change - Carbon fooprint
2. Water Resources - Water Scarcity
3. Water Quality – Freshwater Ecotoxicity
4. Water Quality - Freshwater Eutrophication
5. Water Quality - Marine Eutrophication
6. Acidification -Water Acidification
7. Land Resources - Fossil & Mineral Resources Depletion
8. Biodiversity - Land Transformation
9. Biodiversity - Terrestrial Eutrophication
10. Air Quality - Particulate Matter
11. Air Quality - Toxicity via Environment
12. Air Quality - Ionizing Radiation
13. Ozone - Ozone Depletion
14. Ozone - Ozone Photochemical Formation

Other environmental Indicators:

Carbon Fooprint

Water Footprint based on the following 5 environmental impact factors

Water quantity : Water Scarcity

Water quality
- Freshwater Ecotoxicity
- Freshwater Eutrophication
- Marine Eutrophication

Water Acidification

Social Indicators
- Suppliers' commitment to respect the fundamental principles of the UN on labor standards
- Number of inclusive suppliers

Manufacturing :
- Made in a responsible plant
- Waste recovery
- Renewable energy

Packaging :
- % of FSC / PEFC certified cardboard packaging
- % of recycled material
- Recyclability
- Refillable or rechargeable

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.

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 Certification France verification's team and updated by L'Oréal. No changes (methodology, score scales) were made in July 2022. Depending on the product category, an optional scoring method can be applied for the B/C, C/D and D/E score limit, instead of the original scoring method, in order to reach 15% minimum of difference between two produtcs with a different score. The limit of this optional method is that the number of « E score » products could be less than 10% of all products in the category. 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 conclusions

Based on the audit 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:

- 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).

Date of the decision: 2020/03/30

Date of last update: 2024/05/03

Date of validity: 2025/05/14

Statement Number : FR059227-1

Samuel DUPRIEU

Président

To check this certificate validity please call **+ 33(0) 1 41 97 00 60**

Further clarifications regarding the scope of this certificate and the applicability of the standard may be obtained by consulting the organization.

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