

Rules of Procedure

Complaints procedure German Supply Chain Due Diligence Act for human rights and environmental risks and breaches of duty pursuant to Section 8 (2) Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz - LkSG) of L'Oréal Deutschland GmbH

The aim of these rules of procedure in accordance with Section 8 (2) LkSG is to explain how notifications can be submitted in accordance with the Supply Chain Due Diligence Act and to describe the procedure following receipt of a notification. In addition, open questions are to be clarified in order to strengthen confidence in the complaints procedure.

At L'ORÉAL, we act according to the highest ethical standards. It is important that all our employees and stakeholders behave in an exemplary manner and in a way that is consistent with our ethical principles: integrity, respect, courage and transparency.

We encourage our employees and all our stakeholders as well as external persons to report any concerns regarding compliance with these obligations so that we can take the necessary corrective measures.

L'Oréal's Ethics and Compliance Department (hereinafter collectively referred to as the "Complaints Officer") is the permanent point of contact for handling reports and conducting investigations.

1. What channels are available for reporting?

L'Oréal Deutschland GmbH provides a web-based system (Speak Up Tool) as a complaints procedure.

Below you will find the link to the Speak Up website:

www.lorealpeakup.com

The Speak Up Tool makes it possible to submit reports via a secure, encrypted connection. Reports can also be submitted anonymously using the Speak Up Tool. We will always treat your report confidentially.

In addition, the Speak Up tool can also be used to submit verbal reports by uploading saved voice recordings via the "Upload documents" function.

To facilitate processing, the information should be submitted in German or English if possible or alternatively in the respective regional or national language. We will also process information submitted in another language - if necessary, after

obtaining a professional translation. We would like to point out that further processing of the notification may be slightly delayed in this case.

2. What can be the subject of the notification (scope of the complaints procedure)?

It is possible to submit information on the following risks in our (own) business area or at one of our direct or indirect suppliers. Reports can be made in the following areas:

- Violation or risks of violation of human rights and fundamental freedoms within the meaning of Section 2 (2) LkSG;
- Environmental risks and injuries within the meaning of Section 2 (3) LkSG;
- Suspected, actual or proven violations (or attempts to conceal such violations) of the Group's Code of Ethics, a Group compliance policy or an ethical guideline;
- A criminal activity (i.e. a crime or offence);
- A violation of national laws or regulations, a law of the European Union or a unilateral act of an international organization;
- A situation that could pose a threat to or harm the public interest;
- An injury or risk of injury to the health and safety of people or the environment;
- The willful concealment of any of the above matters;
- Retaliation for submitting a Speak Up report or participating in the processing of a report.

The most important topics that can be reported include:

Human rights and fundamental rights:

For example: child labour, forced labour (including modern slavery), sexual harassment (including sexist language), bullying and harassment, discrimination (including racist, anti-Semitic or homophobic language), human rights violations within our supply chain, etc.

Health, safety and protection of the individual:

For example: Failure to comply with designated measures to promote a healthy workplace (including internal rules for handling hazardous products), lack of emergency procedures, unsafe working conditions in the supply chain, dealing with epidemics and unsafe situations (e.g. lack of safety equipment or procedures in a factory), etc.

3. What facts should I include in the Speak Up message?

The reporter should describe in his report as objectively and in as much detail as possible the facts that are necessary to understand the Speak Up report. It is recommended to include the following elements in the report:

- When and where each reported incident took place (in particular the name of the supplier);
- How they learnt about it (directly or indirectly) and whether this knowledge is personal or not;
- Whether they have already told other people about the content of their Speak Up message.
- Whether steps have already been taken to rectify the situation.
- The identity and position of the persons concerned.
- Whether there were witnesses to the reported facts (identities, positions, facts involved, roles of identified persons);
- If possible, they should provide any information or documents that could support their Speak Up message. If they are not sure whether a particular fact is true, they should state that it is a suspected fact;
- How they can be contacted (see question 5 above about the possibility of submitting an anonymous Speak Up message).

Important: Please mention in your Speak Up report that it is a report concerning the business unit of L'Oréal Deutschland GmbH or a direct or indirect supplier of L'Oréal Deutschland GmbH. Alternatively, you can also select "Germany" in the question "In which country did the issue(s) occur?".

4. Who can submit a Speak Up message?

According to these rules of procedure, any person is authorized to submit a Speak Up report. In particular, the following persons may submit a report:

- A L'ORÉAL employee who is currently employed by L'ORÉAL or who has worked for L'ORÉAL in the past, regardless of the type of employment contract;
- A person who has applied for a job at L'ORÉAL or a future employee whose employment has not yet started;
- A shareholder, partner or holder of voting rights at the Annual General Meetings of L'ORÉAL;

- A representative of L'ORÉAL, a member of the Board of Directors of the L'ORÉAL Group or its companies, including current or former non-executive directors;
- Occasional partners, including temporary workers, interns and volunteers, as well as all persons working under the supervision and direction of L'ORÉAL contractors or subcontractors;
- External partners of L'ORÉAL (suppliers, subcontractors, service providers, associations, etc.);
- Potentially affected parties, for example employees of direct or indirect suppliers and residents living near local sites;
- Customers and consumers of products;
- Media representatives.

5. Can a Speak Up report also be submitted anonymously?

L'Oréal allows Speak Up messages to be made anonymously.

The secure L'ORÉAL Speak Up website (www.lorealsspeakup.com) preserves this anonymity. In this case, the reporter receives a username and password with which they can log on to the platform and communicate with the complaints officer without revealing their identity (the confidentiality of the exchange is technically guaranteed by the absence of cookies or tracking methods and by encrypted exchanges).

However, if a Speak Up report is submitted anonymously, the possibility of processing it within the framework of this system depends in particular on whether the reporting party has provided sufficiently detailed and factual information.

If a Speak Up report cannot be processed due to its anonymity, the reporter will be informed via the anonymous dialogue box on the secure L'ORÉAL Speak Up website (www.lorealsspeakup.com).

However, the reporter is generally advised to disclose their identity when making a Speak Up report. The identity of the reporter will be kept confidential in accordance with this procedure and will not be disclosed to the reported or accused person unless required by law or the reporter gives their express consent.

6. What happens after a report is received?

(1) *Checking whether a notification falls within the scope of the Rules of Procedure and sending confirmation of receipt*

When you submit a Speak Up report via the secure L'ORÉAL Speak Up website, you will automatically receive a message confirming that the complaints officer has received the Speak Up report.

The complaints officer then checks whether the Speak Up report falls within the scope of the Rules of Procedure. Other internal or external parties will not have access to it. In addition, receipt of the report is documented. The statutory retention periods are observed.

The Complaints Officer has access to all Speak Up Notifications, regardless of whether they fall within the scope of the Rules of Procedure or not. The assessment will consider whether it meets the definition of a Speak Up Report as defined in these Rules of Procedure and whether sufficiently detailed and factual information has been provided to enable proper processing. If necessary, additional information may be requested from the notifier in order to assess whether the notification falls within the scope of application.

If a Speak Up Report falls within the scope of the Rules of Procedure, the reporting party will be informed of this within a maximum of three months of confirmation of receipt of the report. They will also be informed about the person responsible for processing their Speak Up Report and how they will be informed about the follow-up to their Speak Up Report.

If a Speak Up report does not fall within the scope of the Rules of Procedure, the complaints officer will close the case. The reporting party will be informed of this in writing and will receive an explanation as to why the Speak Up report does not fall within the scope of application.

(2) *Initial assessment*

After the check described under (1), the initial evaluation of the Speak Up message takes place.

The aim of the investigation is to analyse and verify the veracity of the allegations made in a Speak Up report. The investigation may lead to a review of documentation, record keeping or electronic data as well as formal discussions with employees and/or interest groups whose statements are relevant to the purpose of the investigation. These conversations are recorded in a protocol. A copy of the transcript is sent to the interviewee following the interview to confirm the accuracy of the transcription of the exchange or to provide corrections or additional information if necessary.

The L'ORÉAL Complaints Officer will decide how to conduct the investigation, taking into account the information provided and the circumstances of the case. If necessary, the Complaints Officer will also involve other bodies or departments to clarify the case. Confidentiality will be maintained at all times. The reporting party will be informed within a reasonable period of time of the measures that have been considered or taken to assess the validity of an allegation.

At the end of the review conducted by the complaints officer, an investigation report is usually drawn up. The purpose of the investigation report is to record the facts in a report that objectively confirms or refutes the allegations made in a Speak Up report.

Once it has been finalised, the investigation report is forwarded to the relevant internal contacts so that they can decide on possible measures. The investigation is finalised once the investigation report has been submitted. The complaints officer can also close the investigation if the allegations prove to be unfounded.

(3) Follow-up measures

If the investigation reveals that risks or violations exist, effective and appropriate preventive and corrective measures are initiated in coordination with the relevant specialist departments on a case-by-case basis. The responsible parties define a concept that is implemented. Such a concept can be individual or collective. It can include training programmes, coaching, mediation or many other measures. The requirements of § 7 LkSG are observed. The specific organisation is the responsibility of the respective department.

The reporting party will be informed of the measures that have been considered and/or taken within a reasonable period of time. In addition, the results of the Speak Up reports are included in the risk analysis.

7. Who is the contact person? Who investigates the Speak Up message?

L'Oréal's Ethics and Compliance Department (hereinafter referred to as the "Complaints Officer") is the permanent point of contact for handling reports and conducting investigations.

Due to their position or status, the complaints officers have sufficient expertise, authority and resources to fulfil their duties. They carry out their duties independently, impartially and without instructions and are obliged to maintain the utmost confidentiality with regard to the details of the investigation and the identity of the persons involved in the investigation.

8. Should I expect sanctions or retaliation in the event of a report?

These rules of procedure guarantee the integrity of the information collected in a Speak Up report.

L'ORÉAL will not tolerate retaliation against any person who has made a Speak Up Report or who has been involved in the handling of a Speak Up Report.

The term "retaliation" means any unjustified and/or harmful action taken against a whistleblower, intermediary, witness or other person associated with a whistleblower as a result of a Speak Up Report.

Any whistleblower or person who has provided information in connection with the processing of a Speak Up report and believes that they have been subject to retaliation, including threats of retaliation and attempts at retaliation, may report this to a Complaints Officer.

9. How are barriers to accessing the complaints procedure avoided?

In order to ensure that the complaints procedure is accessible to all persons, the effectiveness of the complaints procedure is reviewed at least once a year and on an ad hoc basis. An ad hoc review is carried out in particular if a significant change or significant expansion of the risk situation is expected in the company's own business area or at the direct supplier, for example due to the introduction of new products, projects or a new business area.

In addition, the Human Rights Officer reviews and monitors the implementation and effectiveness of the complaints procedure.

10. Will my data be treated confidentially?

The information collected and processed in connection with the Speak Up message may contain personal data. Such personal data will be processed in accordance with the L'Oréal Group's data protection policy. In the context of this policy, the specific provisions on the protection of personal data are described in the "Personal Data Protection Policy - Speak Up", which is available on the Ethics website and on the website www.loreal speakup.com. Further information on data protection can also be found at [here](#).

The management