BEAUTY *that* LASTS

FY26 Sustainability Report

COTY

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CEO STATEMENT

Coty is powered by talented teams, iconic brands, and leading fragrance capabilities. These foundations give us confidence – not only in our long-term potential, but in the role we can play in shaping a more sustainable beauty industry.

In FY26, under our Coty.Curated framework, we have taken important steps to sharpen direction and execution across the company – driving more disciplined portfolio management and simplifying where needed. This approach advances our sustainability ambitions in a practical way: being more selective in what we create and scale, helping deliver greater impact through fewer, more meaningful launches.

This year also marked an important milestone in our climate journey. Coty's net-zero target was validated by the Science Based Targets initiative, confirming alignment with the latest climate science to limit global warming to 1.5°C.

We are proud to build on the strong external recognition achieved last year. Coty reached the CDP Climate A List – the highest possible rating – and was upgraded by MSCI ESG Ratings from A to AA.

In a period of transformation, we have focused on our people and their growth. We launched a new Pulse Survey to better understand our teams and are equipping them with the capabilities needed for the future through our *PowerUp* manager training and *Supercharge Coty with AI* programs.

Together, these actions reflect a clear way of operating, linking ambition with execution and embedding sustainability to build Beauty That Lasts.

Markus Strobel
Coty Executive Chairman & Interim Chief Executive Officer



BEAUTY *that* LASTS *at a* GLANCE

During this year of transformation, guided by Coty.Curated, we sharpened climate goals, invested in future-ready skills, and further embedded sustainability into our value chain.

NET ZERO 2050
target validated by SBTi

-90%
of emissions by 2050

AI CAPABILITY
Scaled through workshops

2,100+
employees reached

WATER
Target achieved

30%
reduction versus our 25% goal

SUPPLIER TRANSFORMATION
Accelerated through Coty.Allyance

80% of supplier spend categorized in phase 1

LESS VIRGIN PLASTIC
Used in our products

-53% vs. *-60%* target

PEOPLE SKILLS
Strengthened through PowerUp

>1,000 participants targeted in year 1

ESG Ratings Recognition

CDP Climate A List 2025 | CDP Water B 2025 | CDP Forest B- 2025 | CDP Supplier Engagement Leader 2025

GOLD | Top 5% ecovadis Sustainability Rating MAY 2026

SUSTAINALYTICS LOW RISK

MSCI ESG RATINGS — AA — As of Mar 2026

Corporate Sustainability Assessment (CSA) Score 2025: 61 /100 — S&P Global

Our BUSINESS MODEL

Our Company

For more than a century, Coty has helped shape the global beauty industry. Today, we are one of the world's leading beauty companies, with a portfolio of iconic brands spanning fragrance, color cosmetics, and skin and body care.

Our heritage continues to inspire how we operate today. From pioneering product and packaging innovations to bold brand platforms that challenge industry conventions, we consistently evolve alongside the consumers and communities we serve.

> *Beauty sits at the heart of everything we do. We create products and experiences that consumers love, combining science, innovation, consumer insight, and sustainability considerations to inform how we develop our brands, operate our business, and allocate capital.*

Through our #UndefineBeauty platform, we challenge narrow definitions of beauty and empower people to express themselves freely and define beauty on their own terms.

In FY26, we launched Coty.Curated, our strategic framework designed to sharpen priorities, focus investment, and drive disciplined execution. The framework reflects our commitment to elevating our strongest brand icons, winning in priority markets, and simplifying our business to unlock greater impact.

Sustainability is embedded within this approach alongside our commercial and operational priorities, helping guide investment toward the innovations, partnerships, and capabilities that support long-term resilience and value creation. Our Beauty That Lasts strategy provides the roadmap for integrating sustainability across our business, value chain, and the wider beauty industry.



How We Operate

At Coty, we deliver innovative and inclusive beauty across our Prestige and Consumer Beauty segments, while integrating sustainability considerations throughout our business. We have a diverse portfolio of brands, including both owned and licensed properties, which we market, sell, and distribute in approximately 122 countries and territories. Tailored business models reflect each brand's unique equity, target consumer, product focus, and distribution profile. Our Coty.Curated strategy directs priorities and investments, driving improved execution and increased support behind our core business.

> *Our iconic portfolio of over thirty owned and licensed key brands sells some of the world's most loved prestige and consumer beauty products.*

Licensors are also at the heart of our model: we partner with them at every stage of the value chain, from product development (both formula and packaging) to design and innovation, global marketing, and distribution. In FY26, Coty's license portfolio underwent several changes. As the company continued to sharpen its strategic focus, resources and investment were increasingly directed toward brands and categories with the greatest scale, profitability, and long-term growth potential.

Our mass beauty brands are primarily sold through supermarkets, drugstores, pharmacies, department stores, and e-commerce retailers. Our prestige brands are sold through selective distribution channels including perfumeries, department stores, dedicated brand websites, e-retailers, and duty-free shops.

We continue to invest in and expand our e-commerce and direct-to-consumer channels to meet evolving consumer preferences. Our global sales portfolio reflects a diverse regional footprint, with US and Europe making up the majority of sales.

Our product offering spans multiple categories:



Fragrance:

A wide variety of perfumes and colognes designed to suit individual preferences and occasions.



Color Cosmetics:

Lip, eye, facial, and nail products that support self-expression and style.



Skincare:

Moisturizers, serums, sun care, cleansers, toners, and anti-aging creams formulated to nourish, protect, and enhance the health and appearance of the skin.



Body Care and Other:

Products including shower gels, body sprays, and deodorants, designed for everyday hygiene and comfort.

The Value We Create

At Coty, our purpose is to unleash every vision of beauty. We create value by delivering high-quality beauty products that empower self-expression and confidence, and that offer benefits including personal hygiene and skin protection.

COMMUNITIES AND ECOSYSTEMS

Communities and ecosystems benefit from our efforts to minimize environmental impact and deliver positive social outcomes. Through targeted programs, partnerships, and responsible operations, we aim to protect natural resources and create lasting benefits for society.



EMPLOYEES

Employees are supported by our commitment to creating an inclusive, safe, and engaging workplace that fosters growth and well-being. We prioritize equal treatment and opportunities for all, continuous learning, health and safety, and empowering teams to contribute to our sustainability ambitions.



INVESTORS

For investors, our diversified brand portfolio and global scale position us to deliver sustainable growth. Strategic investment in R&D, digital infrastructure, and operational efficiency drives agility and margin performance. Progress on ESG priorities enhances risk management and supports long-term value creation.



CONSUMERS

Consumers choose our brands for trusted performance, emotional connection, and alignment with values such as sustainability and well-being. We deliver science-led innovations that meet diverse beauty needs while promoting transparency and responsible practices.



SUPPLIERS AND BUSINESS PARTNERS

Suppliers and business partners are engaged in ethical, social, and environmental practices across the value chain. We collaborate to improve standards, drive innovation, and promote responsible sourcing that supports shared resilience and long-term success.



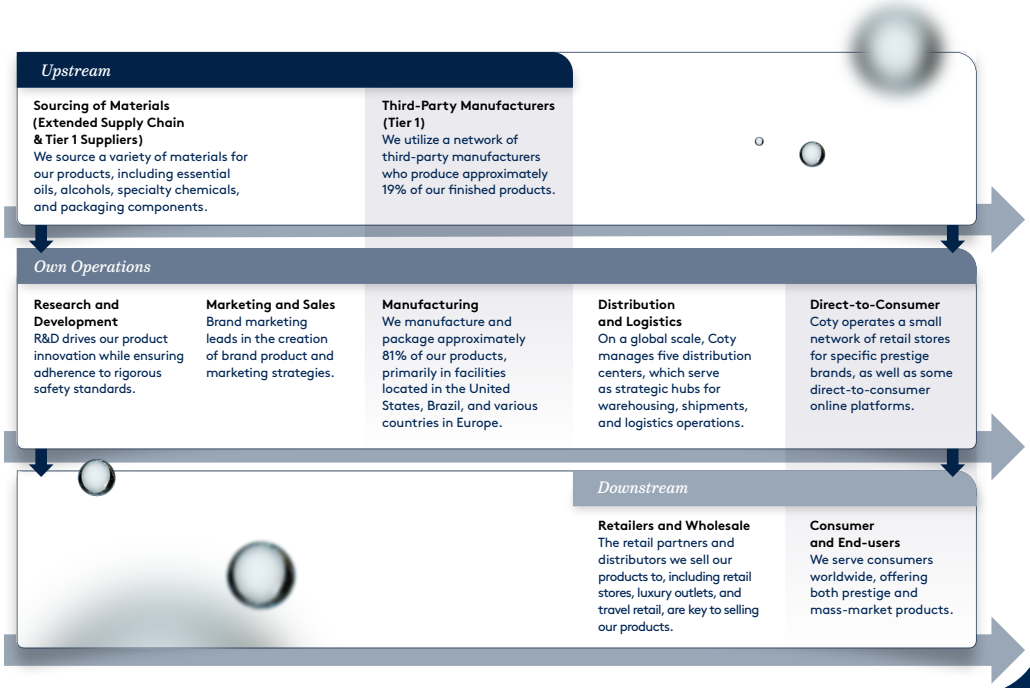
Our Value Chain

Our value chain is fundamental to how we develop, manufacture, and deliver beauty products, with each stage playing an important role in advancing our sustainability ambitions. Our commitment to responsible beauty is embedded across the value chain, guiding how we source, formulate, package, manufacture, and bring our products to consumers.

Our Sustainable Sourcing team leads supplier decarbonization efforts and manages programs to identify and mitigate potential human rights risks in our upstream value chain, while also working closely with suppliers to uphold ethical, environmental, and social standards. As our products account for the largest share of Scope 3 emissions, our R&D function embeds eco-design principles into product development through our internal product scoring methodology. R&D also partners with our marketing function to integrate sustainability commitments into brand plans, while brands themselves contribute by offering more sustainable product options and adopting responsible marketing practices. Our Supply Chain function (which includes manufacturing, distribution, and logistics) is responsible for implementing targeted plans to reduce operational impacts.

We also invest in research and innovation to develop products that meet evolving consumer expectations while reducing environmental impacts across their lifecycle. We work closely with retail partners to expand access to lower-impact and circular solutions, helping to build more resilient supply chains and support the communities where we operate.

An overview of our value chain is provided opposite.



OUR STRATEGY *and* TARGETS

Beauty *that* Lasts

We strive to build a business that is inclusive and respectful, creating desirable products while lowering our environmental footprint. Beauty That Lasts is our sustainability strategy, providing the blueprint for how we deliver this ambition.

Guided by the United Nations Sustainable Development Goals, Beauty That Lasts sets out our environmental, social, and governance (ESG) ambitions. We continue to refine and evolve this strategy each year, helping to accelerate progress and amplify our impact.

Our approach is built on three interconnected pillars: the Beauty of our Planet, the Beauty of our People, and Governed Beautifully, which underpins and strengthens both. Our products sit at the center, uniting all three.

Through Beauty of our People, we foster a culture that prioritizes respect, inclusion, and well-being across our workforce, value chain, and consumer relationships, helping to drive positive outcomes for the people connected to our business. Through Beauty of our Planet, we work to reduce our environmental impact, embedding sustainable design and sourcing into our products, and improving the way we operate day to day. Strong governance ensures we act with integrity, guided by clear policies, transparent decision-making, and robust accountability.

Our products are at the heart of everything we do. They are central to reducing our environmental footprint, enabling self-expression, and driving change across all three of our sustainability pillars. Our operations are the next area of focus because lasting impact begins with embedding sustainable processes and practices within our own organization and for our associates. Beyond our own operations, our network of partners and suppliers extends our reach across the value chain, helping us scale our impact and drive more sustainable outcomes.

We track progress through clear targets and rigorous performance measurement, ensuring our commitments deliver tangible impact. Our internal Becoming Carbon Kind program sits at the heart of our Beauty of our Planet pillar, driving our net-zero strategy and balancing ambitious carbon reduction with safeguarding nature and respecting human rights. It sets time-bound targets to cut emissions across our value chain, alongside clear commitments on water, biodiversity, and circularity. Our internal product scoring methodology is a key part of this strategy. It is a quantitative tool that assesses new products, ensuring sustainability criteria are embedded through our innovation process, from concept to launch.

Our mission to #UndefineBeauty is central to our Beauty of our People pillar. We challenge stereotypes, celebrate individuality, and champion self-expression. Across our operations and value chain, we foster inclusion, operate with respect, and advance sustainable sourcing, strengthening trust through transparency.

For more information on our targets, please see the table on the following page. In FY26, we have validated our net-zero 2050 target with the Science Based Targets initiative and with it, we have updated our near-term 2030 targets.



BEAUTY *of our* PLANET

	TARGET[1]	BASELINE	SCOPE	EXTERNAL ALIGNMENT	ADDITIONAL INFORMATION	PROGRESS
CLIMATE ACTION	Reduce absolute Scope 1 and 2 GHG emissions by 82% from FY2019 base year by 2030.[2]	**Year:** FY19 **Value:** 57,796 tCO_2e	Own Operations	SBTi, Paris Agreement	—	We achieved an 83% reduction, exceeding our target.
	Reduce absolute Scope 3 GHG emissions 28% by FY2030 from a FY2019 base year.[3]	**Year:** FY19 **Value:** 1,003,345 tCO_2e	Upstream, Downstream	SBTi, Paris Agreement	The baseline has been recalculated in accordance with the GHG Protocol and target boundary validated by the SBTi and is in line with SBTi Net Zero standard.	We achieved a 29% reduction, exceeding our target.
	Continue active annual sourcing of 100% renewable electricity through FY2030.	**Year:** FY19 **Value:** 5%	Own Operations	SBTi, Paris Agreement	—	96% of our electricity is sourced from renewable sources.
	Reduce energy consumption by 20% by 2030 compared to our base year of calendar year 2019.	**Year:** 2019 **Value:** 170,117 GWh	Own Operations	SBTi, Paris Agreement	—	We achieved a 19% reduction.
	Reduce absolute Scope 1, 2 and 3 GHG emissions by 90% by FY2050 from a FY2019 base year.[2,3]	**Year:** FY19 **Value:** 1,061,141 tCO_2e	Upstream, Own Operations, Downstream	SBTi, Paris Agreement	—	We achieved a 32% reduction.
WATER	Reduce water withdrawals 25% by 2030.	**Year:** 2019 **Value:** 572,801 m^3	Own Operations	—	Voluntary target.	We achieved a 30% reduction, exceeding our target.
BIODIVERSITY & ECOSYSTEMS	Maintain 100% RSPO-certified palm oil coverage for our production and our third-party manufacturers until 2030.	**Year:** 2018	Upstream (TPM) and Own Operations (All sourcing regions)	Kunming Montreal Global Biodiversity Framework	—	Maintained 100% RSPO-certified palm oil sourcing across production sites and third-party manufacturers (95% RSPO Mass Balance & 5% Independent Smallholder Credits).
CIRCULAR ECONOMY	Include sustainability criteria in the conception of all new products as of 2020.	**Year:** 2020	All new products manufactured by Coty (excl. TPM)	—	—	98% of our products have been assessed against our internal product scoring methodology.
	Achieve a 20% reduction in packaging by 2030.	**Year:** 2019 **Value:** 123,467 tonnes	All packaging materials	—	—	We achieved a 25% reduction, exceeding our target.
	Increase use of post-consumer recycled materials to at least 30% by 2030.	—	All packaging materials	—	—	Our products are made with 12% post-consumer recycled materials.
	Reduce virgin plastic by 60% by 2030.	**Year:** 2019 **Value:** 40,617 tonnes	All plastic packaging	—	—	We reduced virgin plastic by 53%.
	Ensure that 90% of all fiber-based materials come from certified sources by 2030.	—	All fiber-based packaging materials	—	—	69% of fiber-based materials sourced from certified sources.
	Send zero waste to landfill from Coty factories and distribution centers by 2030.	**Year:** 2019 **Value:** 0.49%	Coty manufacturing sites and distribution centers	—	This target relates to recycling, recovery and disposal in the waste hierarchy.	0% of waste disposed to landfill from our factories and distribution centers.
	Recycle 80% of waste generated by Coty factories and distribution centers by 2030.	**Year:** 2019	Coty manufacturing sites and distribution centers	—	This target relates to recycling, recovery and disposal in the waste hierarchy.	We achieved a recycling rate of 80%.

BEAUTY *of our* PEOPLE

	TARGET	BASELINE	SCOPE	EXTERNAL ALIGNMENT	ADDITIONAL INFORMATION	PROGRESS
OWN WORKFORCE	Maintain gender balance in leadership positions until 2030.	Year: 2020 Value: 40%	Own Operations	–	–	Our top management (senior director and above) is 56% women and 44% men.
	Pay equitably (with a gap below 5%) for similar roles and performance, regardless of gender until 2030.	Year: 2020 Value: 7%	Own Operations	–	–	The pay equity gap was below 4% in three of four management categories, with a 6.2% gap in the leadership category due to organizational change and talent movement.
WORKERS IN THE VALUE CHAIN	Ensure 100% of Indian mica is responsibly sourced by 2030.	Year: 2017 Value: 53% of India sourced mica traced to mine level.	India sourced mica	–	–	100% of our Tier 1 Indian mica suppliers are Responsible Mica Initiative (RMI) members and 98.7% of Indian mica for our production sites is traced to mine level. We support RMI community empowerment programs and engage with our upstream value chain towards compliance with RMI workplace standards, including rolling out third-party audits.
CONSUMERS AND END-USERS	Share progress on our High Profile Ingredients and Materials (HPIM) management process annually as of 2020.	Year: 2020	All ingredients and materials	–	–	We regularly evolve our HPIM list and strategy to adapt to the latest scientific disclosures. This report shares more information on our chemical safety strategy.

GOVERNED *Beautifully*

	TARGET	BASELINE	SCOPE	EXTERNAL ALIGNMENT	ADDITIONAL INFORMATION	PROGRESS
BUSINESS CONDUCT	Ensure 95% of associates complete annual compliance training until 2030.	Year: 2020 Value: 73%	Own Operations	–	–	95% of employees trained in one or more compliance modules through Coty Academy.

[1] All targets in the above table are absolute.
[2] The target boundary includes land-related emissions and removals from biogenic feedstocks.
[3] The 2030 and 2050 absolute emissions reduction targets are calculated in accordance with the scope of Coty's science-based targets. This scope excludes certain emissions that fall outside the minimum boundary calculation for specific categories, including Category 11 (Use of sold products) and hotel-related emissions within Category 6 (Business travel), as well as additional target boundary exclusions representing 9.6% of Coty's total carbon footprint, in line with the SBTi Net-Zero Standard. Target boundary exclusions comprise Category 2 (Capital goods), Category 4 (Inbound transport not managed by Coty), Category 5 (Wastewater treatment), Category 7 (Employee commuting) and Category 9 (Downstream distribution and storage).

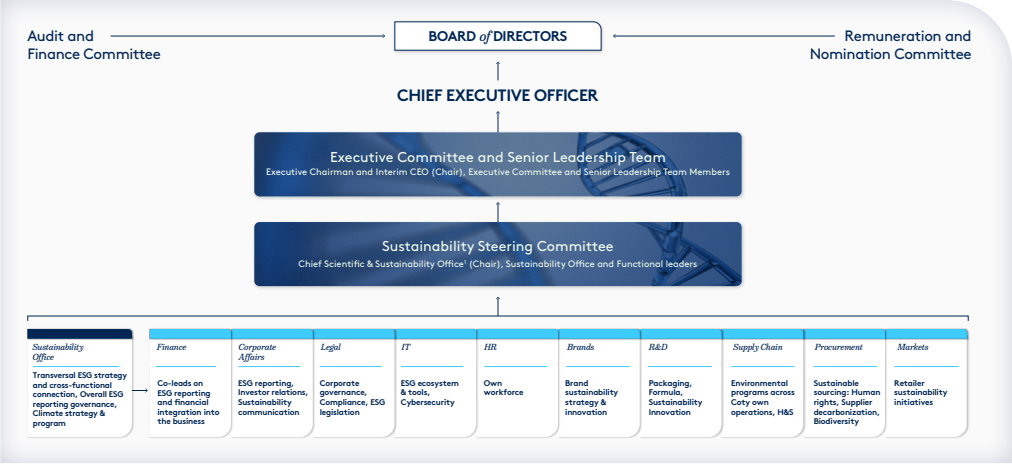
ESG GOVERNANCE

At Coty, we believe that sustainability must be embedded into the core of our business operations.

This means that rather than treating it as a standalone initiative, we integrate sustainability into functions and decision-making processes. Our environmental and social priorities are led by the business functions most closely connected to them - from sourcing and product development to supply chain, R&D, compliance, marketing, and communications. Close collaboration between the Sustainability Office, our Sustainability Taskforce, and business teams helps drive implementation of our strategy and embed accountability across our business. This integrated approach ensures that sustainability is not only a shared responsibility but also a strategic driver of innovation, efficiency, and long-term value creation.

The Executive Committee and Senior Leadership Team lead strategy, target-setting, and delivery for their respective material topics. Our global Sustainability Office develops the transversal sustainability strategy in alignment with business leaders, manages ESG reporting and governance, and coordinates cross-functional initiatives under the oversight of the Chief Scientific & Sustainability Officer (CSSO)[1]. Business leaders are directly involved in the implementation of the sustainability strategy. Formal updates are provided to the Executive Committee and the Board at least annually.

The Board of Directors holds ultimate accountability for overseeing sustainability-related impacts, risks, and opportunities, as well as strategy and performance against targets. Oversight is embedded within Coty's corporate governance principles through structured reporting lines, regular updates, and specialized committees.



[1] Following the departure of the CSSO, effective July 1st 2026, a revised sustainability leadership structure is being established.

The Sustainability Office is responsible for assessing impacts, risks, and opportunities, and monitoring progress against sustainability targets, working in close collaboration with internal experts in procurement, internal controls, HR, and other functions to ensure their expertise is reflected. It develops topic-specific initiatives and leads the Steering Committee.

The Sustainability Office plays a central role in coordinating the implementation of our Beauty That Lasts strategy, supporting best practice sharing across the organization and working with brands and external partners to implement, evolve, and communicate our sustainability priorities. The Sustainability Steering Committee meets every six weeks to monitor progress against the Beauty That Lasts agenda, while the outcomes of our annual double materiality assessment and any subsequent reassessments are reviewed and approved by the Board. While the Sustainability Office provides strategic direction and coordination, implementation and resource allocation remain embedded within each business unit and function, supported by functional leads. To strengthen capability across the organization, we continue to engage stakeholders and raise awareness of sustainability-related topics through ongoing communication, leadership updates, and employee training on our Beauty That Lasts strategy, delivered through our internal learning platform.

COMMITTEE	RESPONSIBILITIES	MEETING CADENCE	FY26 TOPICS
Board of Directors	Setting the overarching business strategy, and overseeing the implementation of the sustainability agenda and climate change related activities. The Executive Chairman and Interim Chief Executive Officer (CEO) is accountable to the Board and reports Coty's progress on sustainability.	Annually	The Board approved the results of the double materiality re-assessment in alignment with regulatory requirements and maintained oversight of several key strategic priorities during the year, including the AI integration project, progress against our Beauty That Lasts agenda, and the validation of our net-zero target.
Executive Committee and Senior Leadership Team (ECSLT)	Chaired by the Executive Chairman and Interim CEO. Overseeing all ESG topics, leading the strategy, target setting, and allocating resources to drive progress against targets, including climate-related targets.	Twice annually	The Executive Committee and Senior Leadership Team oversaw the development of our internal Becoming Carbon Kind program and validated the Company's net-zero target. To support these efforts, the ECSLT participated in a dedicated workshop to review the decarbonization roadmap across key emissions categories and discuss the supplier engagement strategy. The Executive Committee also reviewed the results of the DMA re-assessment before they were presented to the Board.
Sustainability Steering Committee (SSC)	Chaired by the Chief Scientific & Sustainability Officer[1]. Overseeing Coty's sustainability strategy and progress against targets and reports directly to the Executive Chairman and Interim CEO. The SSC is comprised of C-Suite members and cross-functional colleagues.	Quarterly	The Sustainability Committee focused on sustainability reporting and regulatory readiness, while guiding the implementation of the Beauty That Lasts strategy, with a specific focus on the Becoming Carbon Kind program.
Audit and Finance Committee	Oversees Coty's practices with respect to risk assessment and risk management. Oversees the sustainability reporting process.	Annually	The Audit & Finance Committee managed sustainability auditor appointment and communications, reviewed the Sustainability Report, and oversaw enterprise risk management practices and policies.
Sustainability Office	Responsible for developing the methodology and targets and ensuring alignment with target owners. The Sustainability Office also supports Coty's internal and external reporting.	Formal updates to the Board and the Executive Committee at least once annually	In partnership with business leaders, the Sustainability Office guides the managerial execution of Coty's sustainability strategy and targets, driving progress across climate, circularity, sustainable sourcing, and social impact priorities. It advanced the Becoming Carbon Kind program, including the net-zero strategy and target approval process, product decarbonization roadmaps, and supplier engagement initiatives. The Sustainability Office coordinated ESG governance across functions, while leading the DMA re-assessment, overseeing ESG reporting, and monitoring evolving sustainability-related regulatory requirements.
Business Leaders	Driving progress against their respective sustainability targets by embedding sustainability within their areas of responsibility, allocating the necessary resources, and monitoring performance across their functions.	Monthly	Responsibility for sustainability is embedded across the organization, with each business leader accountable for driving progress within their respective function. For more information, please see graph on page 12.
Remuneration and Nomination Committee	Overseeing human capital matters including executive compensation, succession planning, and diversity and inclusion strategy.	Annually	The Remuneration and Nomination Committee oversaw senior executive remuneration, including the remuneration philosophy, executive compensation programs, pay-for-performance alignment, and the outcome of the annual advisory vote on executive compensation. The Committee also supported talent and human capital oversight, led the Board nomination process, reviewed Board size, structure, composition and functioning, and oversaw the evaluation of Board and management performance.

[1] Following the departure of the CSSO, effective July 1st 2026, a revised sustainability leadership structure is being established.

Board Composition

At Coty, we believe that an experienced Board that represents a variety of experiences is essential to delivering long-term value. The Remuneration and Nomination Committee (RNC) identifies individuals qualified to become Board members (consistent with criteria recommended by the RNC and approved by the Board).

In FY26, Markus Strobel was appointed as Executive Chairman of the Board and Interim Chief Executive Officer, to ensure experienced leadership and continuity during the strategic transition for Coty. With more than three decades of global experience across the beauty sector, he brings deep operational and strategic expertise at a pivotal moment for Coty. In this role, he enhances the Board's effectiveness in overseeing strategy and risk, and promotes coordinated leadership, while remaining accountable to the Board for progress against our business and sustainability priorities.

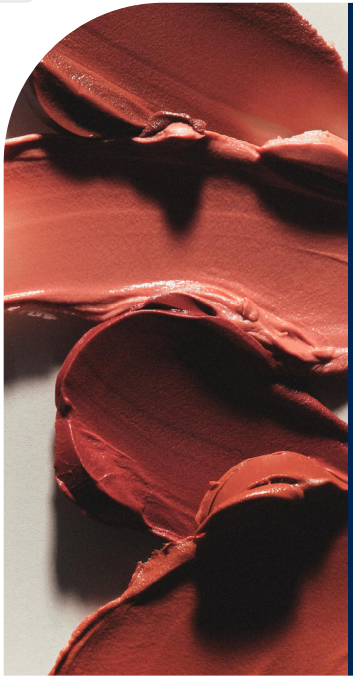
In the past year, we have undertaken a robust approach to refreshment of our Board of Directors to enhance beauty industry expertise and deep enterprise leadership experience in a strategic transformational moment.

Seven of the nine members of the Board have been newly appointed. These additions maintain the breadth of perspectives and experience across the Board, adding expertise in areas such as beauty industry and retailer expertise, global brand building, financial leadership, business transformation, and public company corporate governance.

Together with our existing directors, this evolving composition supports robust oversight and effective decision-making, while maintaining strong governance aligned with our strategic priorities.

The Board conducts annual self-evaluations and periodically reviews its composition and refreshment to ensure alignment with company strategy. As a corporation organized under the laws of the State of Delaware, employees are not directly represented on the Board.

The Board brings collective expertise in management, finance, organizational development, business conduct and governance, law, digital and new technologies, e-commerce and retail. While direct expertise in sustainability (environmental and social dimensions) is not uniformly present, several members bring relevant knowledge in ESG-related domains and risk oversight.



Climate Governance

Climate oversight is integrated across our governance structures at Coty. The Board of Directors has ultimate accountability for sustainability, including climate-related matters, and receives annual updates from the Chief Executive Officer, who is the Executive Chairman of the Board, on progress. Our Board plays an active role in risk oversight, dedicating time each year to review enterprise risks — including climate — and to assess exposure and mitigation as part of our strategic planning process. Supported by the Audit & Finance Committee, the Board reviews climate risks annually as part of Coty's broader Enterprise Risk Management process.

Since FY24, climate and broader ESG performance have been embedded in Coty's Equity Long-Term Incentive Plan. For more information, refer to the ESG Integration in the Incentive Scheme section.

DIRECTOR Age, Director Since	MANAGEMENT & LEADERSHIP EXPERIENCE	KNOWLEDGE OF BEAUTY INDUSTRY AND OF COTY	INTERNATIONAL BUSINESS EXPERIENCE	INVESTMENT BANKING AND FINANCE EXPERTISE	PEOPLE & ORGANIZATION DEVELOPMENT	CORPORATE GOVERNANCE	ESG	LEGAL, TAX AND PUBLIC POLICY/ REGULATORY EXPERIENCE	DIGITAL NEW TECHNOLOGIES, E-COMMERCE, RETAIL	INDEPENDENT BOARD MEMBERS Rule 10A-3 under the Exchange Act.	NON-EMPLOYEE DIRECTOR OF REMUNERATION COMMITTEE Rule 16b-3 of the Exchange Act.
PATRICIA CAPEL 54, 2026	☑		☑	☑	☑	☑	☑	☑		☑	☑
JOACHIM CREUS 50, 2019	☑		☑	☑		☑		☑		☑	
FRANK ENGELEN 55, 2025	☑		☑	☑		☑		☑		☑	
CARSTEN FISCHER 64, 2026	☑	☑	☑	☑		☑	☑		☑	☑	
ALIA GOGI 50, 2026	☑	☑	☑	☑	☑	☑			☑	☑	
ROBERT KUNZE-CONCEWITZ 59, 2026	☑	☑	☑	☑	☑	☑	☑	☑		☑	☑
MARIA CARLA LIUNI 58, 2026	☑	☑	☑		☑		☑		☑	☑	☑
STEPHANIE PLAINES 59, 2026	☑	☑	☑	☑		☑	☑	☑	☑	☑	
MARKUS STROBEL 62, 2026	☑	☑	☑		☑	☑	☑		☑		

We have incorporated in our Principles of Corporate Governance the NYSE's independence standards for evaluating the independence of each director on our Board. Under these standards, a director is considered "independent" if the Board has determined that such director has no material relationship with us or our subsidiaries, either directly or as a partner, stockholder or officer of an organization that has a relationship with us.

BREAKDOWN OF OUR BOARD	
Number of executive members	1
Number of non-executive members	8
Number of employee representatives	0
% women board members	44%, 4 out of 9 are women
% men board members	56%, 5 out of 9 are men
% independent board members	89%, 8 out of 9 are independent

DIVERSITY METRICS FOR MEMBERS OF BOARD	
Average age	57 years
Average tenure	1 year
Refreshment - 7/9 added in the last year	77%

Risk Management & Internal Controls

At Coty, risk management safeguards long-term value. We continue to embed sustainability into our Enterprise Risk Management (ERM), assessing ESG risks with the same rigor as financial and operational risks and assigning clear roles from data collection through disclosure and Board oversight.

To strengthen ESG disclosure reliability and governance, Coty has assessed sustainability reporting risks, defined as the risk of material misstatement from inaccurate sustainability data processing. The assessment covered all reporting process flows, with controls for each identified risk newly established or linked to existing operational processes or IT systems. Integrating these controls into our internal control framework supports consistent oversight, accuracy, and transparency across financial and sustainability reporting. A robust internal control and risk management framework for sustainability reporting (ICSR) underpins Corporate Sustainability Reporting Directive (CSRD) compliance and reliable disclosures. It is reinforced by documented policies and procedures covering regulatory requirements, scope, data structures and sources, process flows, and controls.

We are integrating our global enterprise risk management processes and ESG risk management, including our Double Materiality Assessment (DMA), into a single, coordinated system with clear oversight, accountability, and execution across the organization. The Board of Directors oversees Coty's approach to assessing and managing risk. The Audit and Finance Committee monitors financial and sustainability reporting, reviews risk management practices, and supports alignment with corporate strategy and risk tolerance. The Executive Committee and Senior Leadership Team implement the process

Identify Risks & Exposure

Inputs from Procurement, Supply Chain, HR, Finance and other relevant functions. Data validated at source before consolidation.

Quantify Impacts and Timeframe

Assess likelihood and impact across operational, financial, environmental and social dimensions.

Mitigate, Control and Monitor

Define controls, implement actions, monitor results, and update approaches as needed.

across the value chain and ensure relevant controls operate effectively. Together, these bodies coordinate risk identification, assessment, management, and monitoring across the business.

Sustainability-related risks, including climate-, nature-, and human rights-related risks, are integrated into Coty's Enterprise Risk Management framework and transition planning. They are identified through Internal Audit questionnaires and stakeholder interviews and consolidated into a risk register reviewed annually. Coty's DMA evaluates interactions between impacts, dependencies, risks, and opportunities. Actual positive impacts may indicate opportunities, while actual or potential negative impacts may indicate risks. Dependencies are analyzed for disruption exposure or opportunities to stimulate innovation, develop sustainable solutions, and support long-term value creation.

The outcomes of these assessments are embedded into business planning, decision-making, and internal controls across relevant functions. Disclosure controls are applied to support accurate sustainability information. Findings follow a defined reporting process, with annual reviews by the Board of Directors and Executive Committee and ad hoc reporting to the Audit and Finance Committee as needed.

ESG Integration in the Incentive Scheme

We have integrated sustainability into core business decisions by introducing sustainability-related key performance indicators (KPIs) for senior leaders and embedding ESG considerations into product innovation. The selected ESG rating allows Coty to link performance evaluation to a comprehensive set of ESG criteria, explicitly covering progress on carbon reduction and other environmental factors.

Under the outstanding Performance Restricted Stock Units (PRSUs) for the July 1, 2024 through June 30, 2027 performance period, 10% of the performance-based equity awards is linked to the advancement of Coty Inc.'s ESG rating maintained by a specified ratings provider toward a "low risk" across environmental, social and governance factors, alongside Adjusted Operating Income and net revenue like-for-like growth metrics.

This ESG ratings improvement metric measures a company's resilience to long-term, industry-material ESG risks, evaluates exposure to and management of ESG risks relative to peers, and emphasizes the senior leadership team's joint execution of Coty's sustainability strategy. While Coty does not currently have a remuneration component directly tied to the GHG emission reduction targets disclosed under E1-4, integrating climate considerations into the ESG framework creates an indirect link between leadership performance evaluation and climate-related progress, including carbon management, resource use, and the broader environmental footprint of products and services.

For each grant of performance-based equity awards, the Remuneration and Nomination Committee approves the performance conditions applicable for the relevant three-year performance period and determines the achievement of the results.

In light of Coty's ongoing transformation and evolving strategy, the design of performance-based equity awards is being reviewed for future reporting periods to ensure that performance measures remain relevant and aligned with the business, by awarding cliff-vesting RSUs in lieu of PRSUs for EC participants, while the outstanding PRSUs, however, continue to operate under their existing performance conditions, including the ESG Ratings Improvement metric.

MATERIALITY ASSESSMENT

In FY26, we updated our Double Materiality Assessment (DMA), drawing on insights from our first year of reporting. This helped ensure our sustainability strategy continues to reflect our impacts, stakeholder perspectives, and the sustainability-related risks and opportunities facing our business. As part of the review, we further enhanced our assessment methodology to reflect evolving ESG reporting practices and support a more comprehensive evaluation of material topics.

The review was conducted in line with the European Sustainability Reporting Standards (ESRS) and reflects our commitment to identifying and prioritizing the sustainability matters most relevant to our business.

Our DMA covers all activities and entities, with no exception, and recognizes that material impacts, risks, and opportunities (IROs) can arise from both our own operations and from actors across our value chain. It also recognizes that these may occur regardless of proximity or contractual relationship, including through the use or end of life of our products. The process was informed by insights from our updated climate, nature and biodiversity, and human rights risk assessments, ensuring that our understanding of sustainability topics is grounded in the realities of our operating context and value chain.

The results of the assessment, including material impacts, risks, and opportunities, are reviewed by the Sustainability Steering Committee and approved by the Board.

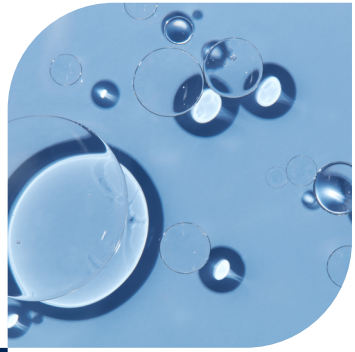
The DMA is based on two key perspectives:

IMPACT MATERIALITY:

Assesses how Coty's operations and value chain affect people, the environment, and natural resources, considering severity and scope to evaluate the company's positive or negative contribution to sustainable development.

FINANCIAL MATERIALITY:

Identifies environmental, social, and governance issues that could significantly impact Coty's financial performance, business model, or long-term value based on the likelihood and magnitude of those impacts.



Our double materiality approach has evolved over time and regular reviews of the materiality assessment ensure that our actions remain relevant. As a result of the review of our Double Materiality Assessment, the sub-topics "Animal welfare", "Corruption and bribery", "Corporate culture" and "Protection of whistleblowers" within "G1 – Business Conduct" are now deemed to be material. This is also the case for the sub-topic "Privacy" within "S1 – Own Workforce". The other previously identified material topics remained material following our review. The details of our DMA process can be found in the table below. We are committed to regularly updating our DMA, taking into account regulatory developments, stakeholder expectations, business changes, and peer benchmarking.

Our Methodology

1. Mapping the Business and Operating Context

Business Mapping
Mapped Coty's business activities - covering geographic operations, upstream and downstream value chains, market position, and core business relationships - to build a comprehensive foundation for identifying where and how sustainability impacts may occur.

Internal Consultation
Consulted internal stakeholders including topic experts and senior leadership to capture a range of perspectives.

External Insight Gathering
Gathered insights from business functions that maintain ongoing dialogue with external stakeholders - such as customers, suppliers, retailers, investors, academics, and communities - to reflect external viewpoints. Coty has actively sought out validation from JAB Holding Company.

2. Identifying Impacts, Risks & Opportunities

IRO Mapping Long List
Identified IROs for relevant topics through research, including:

- The list of sustainability matters in ESRS 1 - AR 16
- Our previous materiality assessment
- ESG ratings and benchmarks (e.g. MSCI, Sustainalytics, EcoVadis, S&P, CDP)
- Sector standards (e.g. SASB)
- Global frameworks (e.g. SDGs)
- Peer disclosures and industry best practices
- Nature Impacts and Dependencies Assessment
- Climate Risk Assessment
- Human Rights Risk Assessment

We identified potential impacts, risks, opportunities, and related dependencies across operations and the value chain. At this stage, Coty has not identified additional material impacts, risks or opportunities that are specific only to our individual entity and outside the established ESRS topic categories.

3. Materiality Assessment

IRO Assessment
Each topic was assessed using a standardized scoring system from 0 to 5 per criterion. For impacts, the criteria included scale, scope, irremediability, and likelihood. For risks and opportunities, we considered financial magnitude and likelihood. Negative impacts were scored out of 15, positive impacts were scored out of 10, and risks and opportunities were scored out of 5.

Materiality was assessed on a gross basis, whereby impacts and risks were assessed before taking into account existing mitigation measures or controls. Topics were rated as low, medium or high materiality based on whether they met our defined threshold. All topics exceeding the threshold were classified as material and included in the prioritized topic list.

Materiality was determined based on overall scores. In the FY26 review, we integrated the maximum approach: IROs reaching the highest possible score on solely one dimension were considered material. This approach ensured further alignment with key ESG principles.

Coty also revised the threshold of the materiality assessment to guarantee a more conservative and business-oriented outlook.

The time horizons applied align with the definitions in ESRS 1 6.4: short-term refers to a one-year period (0-1 year), medium-term covers a timeframe of two to five years (2-5 years), and long-term extends over five years (>5 years).

Current financial effects were quantified for key material risks and opportunities. For those that could not be quantified, a proxy was used based on feedback from business leaders.

Human Rights Topics
The DMA was complemented by a human rights risk assessment across our value chain, which considered the severity and likelihood of potential human rights impacts across different geographies and commodity categories. In case of potential negative human rights impacts, severity took precedence over likelihood in the overall assessment.

4. Validation

Validation
The prioritized list of material topics was validated through internal governance structures. The Sustainability Steering Committee, composed of key executives, reviewed the outcomes of the DMA process. The Board of Directors also reviewed and validated the final output to ensure it aligned with Coty's broader business strategy.

Negative Impact · Positive Impact · Risk · Opportunity · Upstream · Own Operations · Downstream

Our Material Impacts, Risks and Opportunities

BEAUTY *that* LASTS

BEAUTY *of our* PLANET

ESRS topic	SDG	Sub-topics	IRO	Upstream	Own Operations	Downstream	Time horizon	Page
CLIMATE CHANGE	13 CLIMATE ACTION	Climate change mitigation	−	←	↓	→	SHORT MEDIUM LONG	30
			!	←	↓	→	SHORT MEDIUM LONG	30
		Climate change adaptation	−	←	↓	→	SHORT MEDIUM LONG	30
			!	←	↓	→	SHORT MEDIUM LONG	30
		Energy	−	←	↓	→	SHORT MEDIUM LONG	30
			!	←	↓	→	SHORT MEDIUM LONG	30
POLLUTION	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	Substances of concern	−	←	↓		SHORT MEDIUM LONG	61
			!	←	↓		SHORT MEDIUM LONG	61
		Substances of very high concern	−	←	↓		SHORT MEDIUM LONG	61
			!	←	↓		SHORT MEDIUM LONG	61
		Microplastics	−	←	↓		SHORT MEDIUM LONG	61
			!	←	↓		SHORT MEDIUM LONG	61
		Pollution of water	−	←	↓		SHORT MEDIUM LONG	61
WATER	6 CLEAN WATER AND SANITATION	Water management	−	←	↓		SHORT MEDIUM LONG	54
BIODIVERSITY AND ECOSYSTEMS	15 LIFE ON LAND	Impacts and dependencies on ecosystem services	−	←			SHORT MEDIUM LONG	58
		Direct impact drivers of biodiversity loss	−	←			SHORT MEDIUM LONG	58
			!	←			SHORT MEDIUM LONG	58
RESOURCE USE AND CIRCULAR ECONOMY	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	Resource inflows, including resource use	−	←	↓		SHORT MEDIUM LONG	65
			!	←	↓	→	SHORT MEDIUM LONG	65
		Resource outflows related to products and services	−		↓	→	SHORT MEDIUM LONG	65
			!		↓	→	SHORT MEDIUM LONG	65
		Waste	−	←	↓	→	SHORT MEDIUM LONG	71
			!	←	↓	→	SHORT MEDIUM LONG	71

Negative Impact · Positive Impact · Risk · Opportunity · Upstream · Own Operations · Downstream

BEAUTY *that* LASTS

BEAUTY *of our* PEOPLE

GOVERNED *Beautifully*

ESRS topic	SDG	Sub-topics	IRO	Upstream	Own Operations	Downstream	Time horizon	Page
OWN WORKFORCE	5 GENDER EQUALITY; 10 REDUCED INEQUALITIES	Health and safety	!		↓		SHORT MEDIUM LONG	78
			−		↓		SHORT MEDIUM LONG	78
		Working conditions	+		↓		SHORT MEDIUM LONG	78
			✓		↓		SHORT MEDIUM LONG	78
			−		↓		SHORT MEDIUM LONG	78
		Equal treatment and opportunities for all	✓		↓		SHORT MEDIUM LONG	78
			−		↓		SHORT MEDIUM LONG	78
			+		↓		SHORT MEDIUM LONG	78
		Privacy	−		↓		SHORT MEDIUM LONG	78
WORKERS IN VALUE CHAIN	8 DECENT WORK AND ECONOMIC GROWTH	Forced labor/Child labor	−	←			SHORT MEDIUM LONG	92
			!	←			SHORT MEDIUM LONG	92
		Health and safety	−	←			SHORT MEDIUM LONG	92
			!	←			SHORT MEDIUM LONG	92
		Working conditions	−	←			SHORT MEDIUM LONG	92
			!	←			SHORT MEDIUM LONG	92
		Equal treatment and opportunities for all	−	←			SHORT MEDIUM LONG	92
			!	←			SHORT MEDIUM LONG	92
CONSUMERS AND END-USERS	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	Health and safety	−			→	SHORT MEDIUM LONG	98
			!			→	SHORT MEDIUM LONG	98
		Privacy	−			→	SHORT MEDIUM LONG	98
			!			→	SHORT MEDIUM LONG	98
		Social inclusion of consumers and/or end-users	−			→	SHORT MEDIUM LONG	98
			✓			→	SHORT MEDIUM LONG	98
		Access to quality information	−			→	SHORT MEDIUM LONG	98
			+			→	SHORT MEDIUM LONG	98
BUSINESS CONDUCT	16 PEACE AND JUSTICE STRONG INSTITUTIONS	Managing the relationship with suppliers	!	←	↓	→	SHORT MEDIUM LONG	108
		Protection of whistleblowers	!	←	↓	→	SHORT MEDIUM LONG	108
		Corruption and bribery	!	←	↓	→	SHORT MEDIUM LONG	108
		Corporate culture	!	←	↓	→	SHORT MEDIUM LONG	108
		Animal welfare	!	←	↓		SHORT MEDIUM LONG	108

STAKEHOLDER ENGAGEMENT IN OUR DMA

Stakeholder perspectives are central to our DMA process, ensuring our sustainability priorities reflect both business realities and the expectations of those affected by or influencing our activities. We drew on direct insights from internal experts who maintain ongoing relationships with key stakeholders, including investors, consumers, suppliers, retailers, and civil society partners. Their day-to-day interactions provided a rich understanding of stakeholder expectations, emerging concerns, and opportunities, avoiding duplication of existing engagement processes while ensuring these perspectives informed our materiality decisions.

We gathered this input through interviews and workshops with functional leads from areas such as Procurement, R&D, Investor Relations, Legal and Compliance, and Marketing. Many of these leads participate in executive-level committees that regularly review sustainability topics, investor ratings, and cross-cutting issues such as climate change, circular economy, and inclusion. Topics that we identify as being strategically significant or with the potential to shape our sustainability agenda are escalated to these committees, aligning our priorities with long-term business strategy and CSRD obligations.

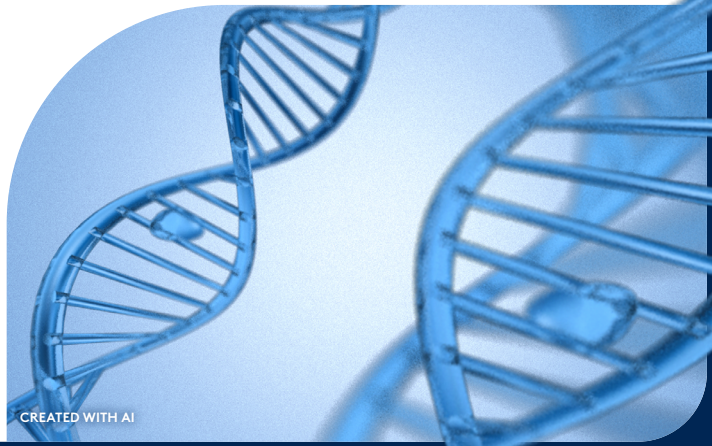
We actively engaged with JAB Holding Company (Coty's majority stockholder) on our DMA, sharing Coty's progress, key methodological choices and information on our broader reporting readiness. These interactions provided an opportunity to incorporate JAB's perspectives on material topics, governance expectations, and disclosure practices.

> *As we look ahead, we are committed to strengthening our approach to stakeholder engagement and formalizing it further within future iterations of the DMA.*

We aim to deepen our dialogue with key external stakeholder groups, ensuring their views are meaningfully reflected in how we define and prioritize our material sustainability matters. This will support our alignment with ESRS expectations, increase transparency, and enhance our ability to create shared value.

GOVERNANCE

DMA governance is embedded in our broader ESG governance structure. The Sustainability Office, under the leadership of the Chief Scientific & Sustainability Officer, is responsible for the development of our transversal ESG strategy and oversees the DMA process. ESG disclosure and SEC-aligned reporting are overseen by the Audit and Finance Committee.



STAKEHOLDER ENGAGEMENT

Our Beauty That Lasts strategy is informed by the expectations and insights of our stakeholders. We maintain ongoing dialogue through a range of formal and informal channels to ensure their perspectives help shape our approach.

Beyond our DMA, we continuously incorporate stakeholder feedback into our governance and decision-making processes. Investor expectations in particular play an important role in shaping our sustainability priorities. The last review of our DMA explicitly included a consolidated overview of ESG rating expectations, identifying the most salient areas of interest, despite the difference in the scoring methodology of each provider. These assessments help identify disclosure gaps and performance areas where we can improve transparency, accountability, and risk management. DMA results have also been reviewed and shared with JAB Holding Company, to ensure completeness and alignment with our holding company's sustainability portfolio strategy.

In parallel, Coty engages with other external stakeholders across the value chain. Our collaboration with suppliers supports the development of more sustainable ingredients, packaging innovations, and sustainable sourcing practices. Engagement with retailers and consumers helps drive product transparency, support behavior change, and encourage more responsible consumption. Participation in industry initiatives and trade associations allows us to align with sector best practices and contribute to collective action on key environmental and social issues.

We also ensure that stakeholder insights are regularly communicated to functional leaders, the Executive Committee and Senior Leadership Team (ECSLT), and the Board through the governance structures and reporting cadences described above. These insights, alongside the results of the DMA, inform the company's governance processes and guide the development of our strategic ESG objectives.

Stakeholder	Why we engage	How we engage	When we engage	FY26 engagement and outcomes
LICENSORS	We strive to build long-term, transparent, and collaborative relationships with our licensors. By aligning closely with their brand values and standards, we ensure that the products we develop reflect their identity, quality, and reputation. Regular communication and strict adherence to licensing agreements are central to this process.	· Regular communication and adherence to licensing agreements	· Regular meetings with Coty Brand and License team · Periodic ESG related connect meetings	· Co-creating new products with an enhanced sustainability profile
SUPPLIERS	We cultivate long-term partnerships with our suppliers to ensure business continuity and drive positive social and environmental outcomes across the value chain. Through active engagement, we enhance transparency, promote sustainable sourcing, and align practices with sustainability standards.	· Business review meetings · Webinars and learning · Supplier discussions on quality, CSR, innovation, service, competitiveness · Corrective action plans and monitoring · Industry associations · Sustainable Sourcing Policy for Business Partners · Supplier assessment program including onsite audits	· Quarterly business reviews · Ad hoc engagements such as Supplier Partner Day · Assessments at start of relationship	· 88% of spend with suppliers who have signed our Code of Conduct for Business Partners · 100% of suppliers risk-assessed, including 85% through recognized third-party platforms in the last two years · Supplier decarbonization program to contribute to Scope 3 emissions reduction, including over 110 suppliers which account for more than half of our global spend
LOCAL COMMUNITIES & NGOS	We seek to support local communities through strategic engagement and targeted initiatives. Our efforts focus on areas where we can have the most meaningful impact, including sustainable sourcing, health, emergency support, and the empowerment of women. This is often achieved through brand engagement and product or financial donations. We collaborate with NGOs on shared goals such as health, gender equality, human rights, and environmental stewardship.	· Brand engagement, product or financial donations · Multi-sector and industry coalitions	· Weekly/Monthly coalition meetings · Ad hoc donations and fundraising	· Implementation of community programs related to specific sensitive value chains

Stakeholder	Why we engage	How we engage	When we engage	FY26 engagement and outcomes
TRADE ASSOCIATIONS & INDUSTRY PEERS	We participate in industry associations and collaborate with peers to promote innovation, share best practices, and advance sustainable practices within the cosmetics sector. These engagements inform strategy and enable dialogue on regulatory topics.	· Trade associations · Peer coalitions · Events and conferences	· Approximately monthly via Trade Association meetings	· Submission of data for industry benchmarking and best practices' exchange
EMPLOYEES	Our employees play a key role in delivering our sustainability goals. We maintain regular communication through internal platforms and initiatives that promote engagement, development, and well-being. This allows us to be responsive to each individual's needs, building personalized career paths and development programs.	· Internal workshops · Employee engagement survey · Intranet updates · Training · Town halls · Performance reviews · Dialogue with workers' representatives	· Annual performance reviews · Periodic town halls · Monthly European works council meetings	· Number of people trained in Beauty That Lasts module · Number of new joiners who completed training · Follow-up actions based on Pulse Survey
CUSTOMERS & RETAILERS	We engage with retailers and distribution partners to market our products efficiently and responsibly. These relationships support joint sustainability objectives and commercial success. Through regular communication, we work to enhance product sustainability and promote joint progress on social and environmental goals.	· Meetings · Surveys · Product & packaging innovation partnerships · Commercial partnerships	· Regular customer key account manager meetings · Periodic ESG meetings · Market research · Annual ESG responses	· Travel retail activations · Timely responses to retailer sustainability requests and recognition of Coty's commitment
GOVERNMENT & REGULATORS	Through participation in trade associations and direct engagement, we stay informed about regulatory developments and actively contribute to policy discussions. We aim to maintain a transparent and cooperative relationship with regulatory authorities, ensuring compliance while supporting industry-wide sustainability progress.	· Trade association meetings · Formal responses to data gathering exercises	· Ad hoc as required	
CONSUMERS	Consumer expectations are central to our product development and innovation efforts. Increasingly, consumers seek assurance that products are ethically sourced and produced with care for people and the environment. These insights help us deliver high-quality, trustworthy products that meet evolving needs. Our engagement with consumers is driven by responsible marketing practices as we strive to build trust and transparency.	· Market research · Marketing & communications · Direct feedback via corporate and brand websites	· Market research during product development · Consumer testing as required · Regular reactive customer requests	· Maintained compliance with current regulations while anticipating and preparing for upcoming product requirements through internal governance · Delivered AI training to strengthen responsible marketing practices
INVESTORS	We maintain open and transparent communication with our investors, who provide the capital that supports our operations and growth. In doing so, we build trust and transparency around Coty's long-term sustainability commitments, risk management, and performance.	· Sustainability reporting and disclosures aligned with international frameworks (e.g., TCFD, SASB, CDP) and evolving toward ESRS/CSRD compliance · General ESG communications through press releases and social media · Ongoing dialogue with investors and ESG rating agencies to integrate feedback and improve transparency on sustainability governance, risks, and KPIs	· Quarterly through financial disclosures and communications · Ad hoc in response to requests · Annual sustainability disclosures	· CDP Climate: A · CDP Water: B · CDP Forests : B · Sustainalytics: Low Risk · MSCI : AA

STRATEGIC RESILIENCE AND CONTINUOUS IMPROVEMENT

Coty regularly evaluates the resilience of its strategy and business model to address material impacts, risks and opportunities across its operations and value chain, including sustainability-related ones. The risk assessment considers short-, medium- and long-term horizons and is supported by enterprise-wide governance, risk management processes, and strategic planning activities.

To strengthen resilience, Coty has established an Enterprise Risk Management (ERM) framework that supports the continuous identification, assessment, mitigation, and monitoring of risks and opportunities across the organization. Risks are prioritized based on factors including financial exposure, potential business interruption, and operational vulnerability, enabling the allocation of resources to targeted mitigation actions and resilience-building measures. Oversight is maintained through a cross-functional governance structure.

Business continuity planning forms an important component of Coty's resilience approach. Through operational contingency planning, risk mitigation strategies, and ongoing monitoring activities, Coty seeks to maintain continuity of critical business operations and reduce exposure to disruptions arising from supply chain constraints, cyber threats, regulatory developments, extreme weather conditions, geopolitical events, and other emerging risks. The company continuously evaluates existing controls, identifies additional protection strategies where required, and reviews their effectiveness. Business continuity plans are further strengthened in our climate mitigation and adaptation strategy.

Furthermore, to enhance supply chain resilience and efficiency, we are adjusting our distribution and manufacturing footprint, refining forecasting and planning capabilities, and optimizing inventory strategies. These actions support our ability to adapt to changing market conditions and help address key operational risks such as supplier dependency, inventory management, factory capacity constraints, cybersecurity, and regulatory change that have been identified through our enterprise risk processes.

The resilience of our strategy and business model is supported by a continuous improvement cycle whereby emerging risks, stakeholder expectations, and regulatory developments are regularly assessed and incorporated into decision-making. In parallel, our double materiality assessment (DMA) incorporates evolving sustainability-related expectations, reflecting both external changes (e.g. from the regulatory landscape) and dynamic internal priorities.

This enables Coty to adapt its priorities, strengthen risk responses, and pursue new opportunities while continuing to create long-term value for consumers, customers, employees, suppliers, investors, and other stakeholders.



COLLABORATION & PARTNERSHIPS

To support our sustainability strategy and commitments and complement our stakeholder engagement, we take part in a number of corporate partnerships and initiatives. These help to deepen our knowledge, while partnering on topics that require collective action.

PLANET

- CLIMATE GROUP RE100
- EcoBeautyScore CONSORTIUM
- commit for our planet
- ELLEN MACARTHUR FOUNDATION Member
- SPICE
- ASD ACTION FOR SUSTAINABLE DERIVATIVES
- RSPO 4-0981-17-000-00

PEOPLE

- RESPONSIBLE BEAUTY INITIATIVE
- ICCS INTERNATIONAL COLLABORATION ON COSMETICS SAFETY
- DKMS WE DELETE BLOOD CANCER
- RESPONSIBLE MICA INITIATIVE

CORPORATE

- UN GLOBAL COMPACT United Nations Global Compact

DUE DILIGENCE DISCLOSURES

Core elements of due diligence	Sections in the sustainability statement
a) Embedding due diligence in governance, strategy and business model	General information: ESG Governance
b) Engaging with affected stakeholders in all key steps of the due diligence	General information: Stakeholder Engagement
c) Identifying and assessing adverse impacts	General information: Materiality Assessment
d) Taking actions to address those adverse impacts	General information: Materiality Assessment For each material negative impact, the remediation measures are explained in the section (policy) and the section (action plans) of the topic in question
e) Tracking the effectiveness of these efforts and communicating	General information: Materiality Assessment For each material negative impact, the monitoring is explained in the policy section, while targets and progress (when available) are explained in the related section, supported by quantitative metrics


BEAUTY
of our
PLANET
CREATED WITH AI

BEAUTY *of our* PLANET

Our Approach

At Coty, we believe beauty can be both a source of inspiration and a driver of positive change, helping create a more sustainable future for people and the planet. The Beauty of our Planet pillar sets out our environmental ambitions.

Our internal climate strategy, Becoming Carbon Kind, provides a clear pathway to reduce emissions while helping protect nature and respect human rights. We are bringing focus and discipline to how we create and grow, embedding environmental considerations across innovation, sourcing, manufacturing, and packaging.

By recognizing the connections between climate, nature, and people, we are working to create lasting value for our business, our stakeholders, and the communities throughout our value chain.

In 2025, Coty achieved an A rating for the first time in CDP's Climate Change disclosure. This score reflects the progress and sustained effort we have made to advance our climate strategy, representing an improvement from our A- rating in 2024. For the second consecutive year, we also received an A on CDP's Supplier Engagement Assessment, earning Coty a place on the Supplier Engagement Leaders list.

Alongside our Climate Change disclosure, we continue to complete CDP's Water Security and Forests questionnaires. This year, we strengthened our performance across both, with our Water score increasing from B- to B and our Forests score improving from C to B-.



Beauty of our Planet Policies

We have developed a set of policies that reflect Coty's commitment to protecting the Beauty of our Planet. They set out how we address climate change, pollution, water, biodiversity, and resource use across our value chain.

These policies are shaped by internal expertise and informed by ongoing engagement with key stakeholders, particularly those most affected by our operations and sourcing practices. We regularly engage with stakeholders, including our investors, customers and suppliers, throughout the year, and consider their perspectives alongside regulatory requirements and Coty's sustainability goals when developing our policies.

Our policies are publicly available on our ESG Reporting Hub, which serves as a central resource for our sustainability reporting, policies, and related documents.

To support effective implementation, we share these policies with the people responsible for applying them in practice. This includes employees, suppliers, and other partners. We integrate them into onboarding, training, and day-to-day engagement to ensure all relevant stakeholders are informed and aligned with Coty's environmental standards.

POLICY	CONTENT	SCOPE	ACCOUNTABILITY	THIRD-PARTY STANDARDS
ENVIRONMENTAL POLICY	Outlines Coty's commitments on climate change adaptation and mitigation, pollution, water, biodiversity, waste, and resource use. Includes targets, audits, supplier expectations, and employee engagement.	All Coty's global operations, including employees, contractors and value chain partners.	Executive Committee oversight; Sustainability Office owns implementation.	UNGC, SBTi, CDP, TCFD, RSPO, FSC, PEFC, PMI, RE100, ISO 14001, GHG Protocol, SPICE.
SUSTAINABLE SOURCING POLICY & SUSTAINABLE SOURCING POLICY FOR BUSINESS PARTNERS	Sets out Coty's approach to ethical, sustainable procurement. Includes risk based supplier due diligence, performance tracking, and corrective actions.	All sourcing activities, including raw and packaging materials, third-party manufacturers and services.	Chief Procurement Officer and Sustainable Sourcing Team; supported by the Sustainability Office.	EcoVadis, Sedex, SMETA, RSPO, RMI, FSC, PEFC, SBTi, Responsible Beauty Initiative.
NATURE AND FORESTS POLICY	Sets out Coty's commitment to prioritize responsible and transparent sourcing and operations that protect biodiversity, prevent deforestation, and sustain natural ecosystems critical to both product ingredients and global environmental health.	All Coty's global operations, including own operations and upstream direct materials.	Executive Committee oversight; Sustainability Office owns implementation.	SBTN, RSPO, FSC.
POLICY ON EMERGING TECHNOLOGY	Sets out principles for the responsible use of new technologies including nanotech, genetic engineering, and stem cell research.	Global R&D and product development, aligned with applicable market regulations.	Chief Scientific & Sustainability Officer; oversight by CEO and Executive Committee.	EU Cosmetics Regulation, HPIM program, national and regional regulatory frameworks (e.g., France, EC 1223/2009).
HEALTH AND SAFETY POLICY	Establishes global standards regarding hazard identification and risk assessments across our operations to address pollution-related health risks.	All Coty's global operations, customers, and the communities in which we operate.	CEO and Executive Committee oversight.	Aligned with international best practice.
CODE OF CONDUCT FOR BUSINESS PARTNERS	Sets out standards for protecting human and labor rights, environmental protection, and anti-corruption across all business partners and their subcontractors.	All Coty business partners.	Chief Procurement Officer and Sustainable Sourcing Team; supported by Compliance Department.	United Nations Global Compact.
PRODUCT & INGREDIENT POLICY	Defines standards for product safety, ingredient selection, and transparency. Covers a four stage risk assessment (ingredient analysis, exposure review, tolerance evaluation, post market monitoring), ingredient exclusions, labeling, and consumer feedback. Includes commitment to avoid animal testing and ensure product quality.	Applies globally across Coty-owned and third-party manufacturing sites and R&D centers.	Led by the Chief Scientific & Sustainability Officer, with shared responsibility between Product Safety and Global Quality teams. Includes governance, training, and reporting requirements.	Aligned with applicable national laws and global scientific research.

CLIMATE CHANGE (E1)

Coty has set an ambition to achieve net zero greenhouse gas emissions across our value chain by 2050 and contribute positively to addressing climate change. Becoming Carbon Kind, our climate strategy, sets out how we are working toward this ambition through our SBTi-validated targets and broader decarbonization efforts across our operations and value chain.



Our Targets and Progress

All targets have been set in accordance with the SBTi Corporate Net-Zero Standard, ensuring they are aligned with climate science and support our response to climate transition risks, including carbon pricing. Coty's GHG emissions are expressed in tons of CO_2 equivalent (tCO_2e) and include all seven greenhouse gases covered under the Kyoto Protocol.

We have also established adaptation targets to limit the impact of water stress on our manufacturing sites (please see our water targets in the Water section). Our product strategy and sustainable sourcing actions further contribute to mitigating transition risks, including raw material scarcity and evolving product-related regulations.

Target	*Progress*
Reduce absolute Scope 1 and 2 GHG emissions by 82% from FY2019 base year by FY2030.[1]	Target: 82% | 83% We achieved an 83% reduction in Scope 1 and 2 emissions against our baseline.
Reduce absolute Scope 3 GHG emissions by 28% by FY2030 from a FY2019 base year.[2]	Target: 28% | 29% We achieved a 29% reduction in Scope 3 emissions against our baseline.
Continue active annual sourcing of 100% renewable electricity through FY2030.	96% | 100% 96% of our electricity is sourced from renewable sources.
Reduce energy consumption by 20% by 2030 compared to our base year of calendar year 2019.	19% | Target: 20% We achieved a 19% reduction in energy consumption compared to our baseline.
Reduce absolute Scope 1, 2 and 3 GHG emissions by 90% by FY2050 from a FY2019 base year.[1,2]	32% | Target: 90% We achieved a 32% reduction in total Scope 1, 2 and 3 emissions against our baseline.

[1] The target boundary includes land-related emissions and removals from biogenic feedstocks.
[2] Our 2030 Scope 3 target, as well as our 2050 net-zero target, exclude Category 2 (capital goods), Category 5 (wastewater treatment only), Category 7 (employee commuting), and Category 9 (downstream transport and storage at retailers).

Our Impacts, Risks and Opportunities

− CLIMATE CHANGE MITIGATION *Actual*	Activities across our value chain have and may continue to contribute to climate change through the emissions of Scope 1, 2 and 3 GHG emissions. The majority of our GHG emissions are Scope 3 emissions from our value chain, with the primary impacts coming from packaging, raw materials, advertising and transport.	*Upstream* *Own Operations* *Downstream* — MEDIUM LONG ACTIONS: Decarbonization levers to reduce Scope 1, 2 and 3 emissions	*Environmental Policy*
! CLIMATE CHANGE MITIGATION	Climate-related risks may affect Coty's operations, supply chains and market performance. Physical risks, including extreme weather events, could disrupt business activities and key assets, while climate change may impact the availability of raw materials. These factors could affect Coty's ability to meet consumer expectations and protect brand value. In addition, evolving climate-related regulation may increase costs and require adjustments to business practices.	*Upstream* *Own Operations* *Downstream* — MEDIUM LONG ACTIONS: Decarbonization levers to reduce Scope 1, 2 and 3 emissions	*Environmental Policy* *Sustainable Sourcing Policy*
− CLIMATE CHANGE ADAPTATION *Actual*	Actions taken to adapt to climate change (e.g. changes to supply chains or site-level resilience measures) have had, and may continue to have, impacts on our employees, our business operations, and the environment and society more broadly.	*Upstream* *Own Operations* *Downstream* — MEDIUM ACTIONS: Decarbonization levers to reduce Scope 1, 2 and 3 emissions	*Environmental Policy*
! CLIMATE CHANGE ADAPTATION	If Coty does not adapt to climate change through innovation and more sustainable practices, its business model could be disrupted. Inadequate management of physical climate risks may result in supplier delays and factory downtime, affecting product availability for customers.	*Upstream* *Own Operations* *Downstream* — MEDIUM LONG ACTIONS: Decarbonization levers to reduce Scope 1, 2 and 3 emissions	*Environmental Policy* *Sustainable Sourcing Policy*
− ENERGY *Actual*	Coty's activities contribute to climate change through energy consumption across its own operations and value chain, placing demand on local energy grids.	*Upstream* *Own Operations* *Downstream* — SHORT MEDIUM ACTIONS: Sourcing 100% renewable energy in our operations Supplier decarbonization program and renewable energy targets for top suppliers	*Environmental Policy* *Sustainable Sourcing Policy*
! ENERGY	Coty's value chain may be exposed to energy price volatility and increasing energy-related costs. Limited availability, higher costs, or a delayed transition to renewable energy across Coty's operations and value chain could adversely affect operating and supply chain costs.	*Upstream* *Own Operations* *Downstream* — SHORT MEDIUM LONG ACTIONS: Sourcing 100% renewable energy in our operations Supplier decarbonization program and renewable energy targets for top suppliers	*Environmental Policy* *Sustainable Sourcing Policy*

− Negative Impact + Positive Impact ! Risk ✓ Opportunity

Our Climate Change-Related Policies

Our updated Environmental Policy sets out our commitment to managing material climate-related impacts, risks, and opportunities across our value chain, including within our own operations. It guides how we integrate climate change mitigation and adaptation into product development, sourcing, manufacturing, and supply chain management. Our policies encourage continuous improvement in energy performance and renewable energy deployment, supported by our participation in multi-stakeholder initiatives. To support this, our Sustainable Sourcing Policy helps us address climate-related risks linked to the sourcing of raw materials, packaging, and merchandise and sets clear expectations for our suppliers. Our Code of Conduct for Business Partners reinforces these expectations, requiring partners to prevent, minimize, and remedy adverse climate impacts.

For more information, see Our Policies in Beauty of our Planet.

Our Transition Plan

Our Climate Transition Plan details our strategic pathway to reduce carbon emissions across the priority areas of our business and make progress against our near- and long-term climate targets.

Validated by the Science Based Targets initiative (SBTi), our climate targets reflect the latest climate science and our long-term targets to achieve net zero greenhouse gas emissions by 2050. This includes reducing absolute Scope 1, 2, and 3 emissions by 90% from our FY19 baseline, supporting our alignment with a 1.5°C pathway, in line with the Paris Agreement.

These targets are underpinned by Becoming Carbon Kind, our internal climate strategy, which embeds our net-zero target into the way we operate. It defines our approach to reducing emissions across our key impact areas and is shaped by the risks and opportunities identified through our climate risk assessment.

Our transition plan is informed by the outcomes of our double materiality assessment, climate scenario analysis, and stakeholder engagement. It also draws on insights from our TCFD-aligned climate risk assessment, TNFD-aligned nature risk assessment, supplier due diligence processes, and broader risk assessments conducted through our Enterprise Risk Management Framework. Together, these assessments help us understand the interdependencies between climate, nature, and people across our value chain, as well as the associated impacts, dependencies, risks, and opportunities that may influence our transition pathway.



The plan is integrated into our overall business strategy and supports decision-making across our operations and value chain. As part of this process, we evaluate the trade-offs that may arise from different decarbonization actions and seek to balance climate objectives with broader business, environmental, and social considerations. In some cases, product performance, quality, and consumer safety may be prioritized where alternative solutions could result in unintended impacts on these critical factors, even where they may offer greater opportunities for carbon emissions reduction or lower environmental impact.

The plan is reviewed annually by the Sustainability Steering Committee and Executive Committee, with ongoing updates led by functional leaders and the global Sustainability Office to reflect evolving science, regulatory developments, market conditions, and Coty's business priorities. The transition plan has been approved by the CEO and the Executive Committee and Senior Leadership Team. It has not been formally approved by Coty's supervisory board. This approach helps ensure that our transition remains credible, resilient, and aligned with long-term value creation. For more information on the oversight of our transition plan and the role of sustainability performance within our incentive framework, please see the Climate Governance and ESG Integration in the Incentive Scheme sections of the Introduction.

OUR CLIMATE RISK ASSESSMENT

To strengthen our understanding, prepare for future climate-related impacts, and inform our climate strategy, in FY24 we conducted a Climate Risk Assessment and scenario analysis across multiple temperature pathways and time horizons. This process enabled us to assess our exposure to both physical (acute and chronic) and transition risks (market, technology, policy & legal, and reputation) in our own operations, upstream and downstream value chain, and to identify those most material to Coty. The analysis covers Coty-operated sites, including offices, manufacturing facilities, distribution centers, and laboratories, and assesses exposure to a range of physical climate hazards to identify both acute and chronic risks.

The scenarios we selected are aligned with the IPCC's Representative Concentration Pathways (RCPs), the International Energy Agency (IEA), and Shared Socioeconomic Pathways (SSPs).

Our analysis focused on three warming scenarios: a 1.5°C scenario (SSP1–RCP1.9, aligned with IEA Net Zero), which assumes strong climate action and low resource use; a 3°C scenario (SSP2–RCP4.5), reflecting moderate mitigation efforts and current policy trends; and a 4°C scenario (SSP5–RCP8.5), where limited climate action and continued reliance on fossil fuels drive higher emissions.

We evaluated our transition risks using a 1.5°C scenario, in which significant regulatory, market, and consumer shifts are expected. Materiality was assessed by exploring the potential financial impact and the likelihood of occurrence. We prioritized risks rated as medium-to-high materiality and disclose these in the table below. Reputational and technological risks were considered during this process but were not deemed high priority. Key transition risks identified include evolving material and product-related regulations, carbon pricing, and the potential decreased availability of raw materials. We continue to monitor these areas as the external landscape evolves.

To assess physical climate-related risks, we considered three timeframes: present day, 2030, 2050 and beyond. In addition, the analysis applies defined time horizons of short-term (0–1 years), medium-term (2–5 years), and long-term (over 5 years) to assess how risks may evolve over time. Risks were identified based on geolocation and site-specific surveys that helped determine exposure and vulnerability at an asset level. We focused on hazards aligned with high-emissions scenarios to understand how risks may evolve over time. Key physical risks identified include water stress and heat waves, which may impact operations and supply chain resilience. Material physical risks are included in the table below. Others will continue to be monitored. Based on this assessment, we have begun identifying mitigation actions and measures to strengthen climate resilience across the business.

As part of our climate risk assessment, we continuously evaluate the risk of carbon lock-in and the potential for stranded assets that may be incompatible with a 1.5°C pathway. Where relevant, we assess plans to manage, transition, or retire these assets over time. Through this assessment, no lock-in emissions were identified.

We report in alignment with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), providing transparent insight into our governance, strategy, risk management, and metrics for managing climate-related risks and opportunities. Our full TCFD-aligned Climate Risk Assessment can be found on our ESG Reporting Hub. In line with the European Sustainability Reporting Standards (ESRS) transitional provisions, we have elected to disclose qualitative financial information only with the disclosure requirements under ESRS E1-9 for this reporting period. We continue to develop the methodologies required for full quantitative alignment, and we are actively working toward comprehensive disclosure in future reporting periods, in line with the timelines set out by the ESRS framework.

Our resilience analysis carries several uncertainties that inform how we apply it to strategy and mitigation planning. Scenario outputs depend on third-party climate models and IPCC RCP/SSP pathways, which are inherently less reliable over longer time horizons, so we weigh medium-term (2030) findings more heavily than long-term projections. Moreover, some underlying emissions data is estimated rather than measured such as office emissions and some Scope 3 categories. Financial impacts are also assessed largely qualitatively, with quantitative analysis so far limited to select risks and modelling assumptions are based on internal expert judgement. These risks and opportunities have nonetheless directly shaped concrete actions such as equipment upgrades, diversified sourcing strategy, and packaging redesign, and we expect to refine both the assessment and our response as data and modelling mature.

The Climate Risk Assessment is embedded within Coty's Enterprise Risk Management Framework, with oversight provided by the Sustainability Office, Executive Committee, and Board of Directors, and will be periodically updated. The climate scenarios used in this resilience analysis are consistent with the assumptions underpinning our Enterprise Risk Management (ERM) process and business continuity plans, which inform the critical estimates and assumptions used in our consolidated financial statements. In FY26, we initiated a review of our Climate Risk Assessment to support full quantitative alignment with ESRS requirements. We are actively progressing toward more comprehensive disclosures in future reporting periods, in line with the timelines set out by the ESRS framework.

RISK	RISK DESCRIPTION	RISK TYPE	TIMEFRAME[1]	LIKELIHOOD	IMPACT[2]	COTY RESPONSE
Water stress	Water stress and pressure on water resources as a result of increased periods of prolonged drought and changes in precipitation patterns may increase costs associated with Coty's operations and reduce yields of commodities where water is deemed essential.	Physical (acute)	**SHORT** MEDIUM LONG	Highly likely	Moderate to very high	Across our manufacturing plants, we have implemented water resilience measures including monitoring and reducing water use where possible. Please see Metrics and Targets in Water for information about our targets to reduce impact of water stress.
Heat waves	Changes in temperature (95th percentile) and its impact on the frequency and duration of heat waves.	Physical (acute)	SHORT **MEDIUM** LONG	Highly likely	Moderate to very high	We are working on upgrading facilities with thermal insulation, advanced cooling and effective sealing to reduce heat transfer. We have updated global heat-stress prevention plans to safeguard workers' well-being. We are progressing work on cooling systems and monitoring heat stress exposure.
Material and product-related regulations	Incoming and proposed regulations related to packaging, circularity, and deforestation measures give rise to new risks regarding implementation difficulties for new regulatory requirements, impact on the way we package and label our products and prevent cross-border trade.	Transition (regulatory)	SHORT **MEDIUM** LONG	Highly likely	Medium to high	We are actively monitoring new regulations, including within our chemical safety strategy which monitors restricted or banned ingredients. We also participate in industry forums, communicate with regulatory bodies, and collaborate with suppliers on data collection to ensure we are well informed.
Carbon pricing	Increasing cost of GHG emissions, including carbon taxes related to policies and regulatory initiatives to reduce emissions in countries where we operate.	Transition (regulatory)	SHORT **MEDIUM** LONG	Very likely	Medium to high	To mitigate this risk, Coty has set science-based 2030 targets for Scope 1, 2, and 3 emissions and aims to reach net zero by 2050. Since 2019, we have reduced absolute Scope 1 and 2 emissions by 83% (2019 baseline), and source 96% renewable electricity. Moreover, Coty has delivered a 29% reduction, achieving our Scope 3 reduction target. We expect these actions to reduce our exposure to carbon pricing mechanisms.
Decreased availability of raw materials	A shortage of raw materials—especially natural and bio-based ingredients—driven by climate change may impact cost or availability. Changes in rainfall, water shortages, overharvesting, and climate driven crop failures may reduce the availability of products derived from agricultural farms and natural ecosystems.	Transition (market)	SHORT **MEDIUM** **LONG**	Very likely	Medium to high	We are monitoring suppliers in at-risk regions and working to identify both mitigation & adaptation actions to address climate-related risks. We are advancing research and development efforts to evaluate viable alternatives to carbon-intensive, regulated, and scarce materials. Additionally, we are investing in biotechnology-based solutions that provide alternatives to selected natural ingredients. Finally, we are exploring regenerative agriculture practices and establishing long-term partnerships with suppliers to strengthen supply chain resilience, particularly for natural ingredients.
Eco-design	Pressure to use ingredients to lower cost and reduce reliance on natural raw materials.	Opportunity Resource efficiency	**SHORT** MEDIUM LONG	-	-	As part of our product strategy, we are exploring sustainable alternatives to natural ingredients, investing in research and development to identify alternatives to natural ingredients, and applying Green Science Principles.
Increase market share through growth markets	Climate change policies and consumer demand for sustainability-focused products create opportunities for Coty to increase market share in prestige and mass markets, while maintaining alignment with consumer expectations.	Opportunity Products and services	SHORT **MEDIUM** LONG	-	-	Coty is defining the criteria for sustainable product innovation to increase its long-term offering, while developing more cost effective, sustainable options to meet demand and enhance access to products with lower carbon intensity.
Use industry to build resilience in supply chain	Leverage industry partnerships and collectively invest in supply chain engagement programs to drive resilience.	Opportunity Resilience	SHORT **MEDIUM** LONG	-	-	Coty aims to establish long-term partnerships with suppliers by upskilling and providing benefits to secure their supply stability. This proactive approach will help mitigate the impact of regulatory changes and extreme weather events. For example, our Coty.Allyance strategy focuses on strengthening supplier relationships. For more information, please see Relationship with Suppliers and Payment Practices in Governed Beautifully.

[1]Timeframe:
- Short-term: 0 – 1 years
- Medium-term: 2 – 5 years
- Long-term: Over 5 years

[2]Potential impact of physical risks is defined by the magnitude of climate hazard, likelihood of occurrence and specific vulnerability of each asset (such as factories and distribution centers)

OUR ROADMAP TO NET ZERO 2050

Guided by our Becoming Carbon Kind strategy, this transition plan translates SBTi-validated climate targets into action plans across the business. It sets out the decarbonization levers we have identified across our own operations (Scope 1 and 2) and our value chain (Scope 3), which together support delivery of both our 2030 and 2050 targets.

Our approach focuses on addressing our most significant emission sources, informed by our climate risk assessment and ongoing analysis of risks and opportunities. The decarbonization levers underpinning the 2030 emissions reduction pathway and detailed in the chart below are elaborated at a granular level over the short-to-medium term. Coty's pathway to net-zero by 2050 is expected to build on and extend these same levers by applying greater ambition and scale over time. Our net-zero roadmap below incorporates expected business growth through 2030. As a result, the achievement of our targets in FY26 does not alter the overall transition pathway, which supports anticipated growth.



OUR OPERATIONS (SCOPE 1 AND 2)

In our own operations, we focus on improving energy efficiency and transitioning away from fossil fuels, reflecting the core levers identified in our strategy.

We are prioritizing the transition to renewable energy across our sites, including on-site generation and the procurement of recognized clean electricity instruments such as Energy Attribute Certificates. In parallel, we continue to implement targeted energy efficiency initiatives, including the upgrade of equipment and the deployment of smart metering systems to better monitor consumption and identify additional reduction opportunities.

We are also progressing on the electrification of our company fleet, replacing internal combustion vehicles with low carbon alternatives in markets where infrastructure and operational conditions are available.



OUR VALUE CHAIN (SCOPE 3)

The majority of our greenhouse gas emissions are generated in our value chain. As a result, Scope 3 decarbonization is central to our transition plan. We have defined ten priority areas, targeting our most significant sources of emissions, including product design packaging, formula, transport, merchandising, and media.

To drive progress across these priority areas, we are deploying a range of decarbonization levers throughout the product lifecycle. We start at the product level by embedding eco-design principles into innovation and development processes, helping reduce environmental impacts from the earliest stages of decision-making.

Packaging is another key focus area. Within packaging, we focus on the materials that contribute most significantly to our carbon footprint: glass used in our fragrance portfolio, aluminum used in aerosol products, and plastics used across our color cosmetics, skincare, and body care portfolios. Through our eco-desirability strategy, we are increasing recycled content and recyclability, reducing material use, and expanding reusable solutions while maintaining product desirability. Within our formulas, we are working to reduce emissions associated with key ingredients through sustainable sourcing, carbon intensity assessments, and the exploration of lower-carbon alternatives.

We are also transforming how products move through our value chain by reducing reliance on air freight and increasing the use of lower-carbon transport and logistics solutions.

Beyond our products and operations, we are addressing emissions associated with consumer engagement by applying eco-design principles to merchandising materials and promoting lower-carbon approaches to creative development, media production, and media planning. These efforts help reduce the carbon intensity of advertising assets and media. We also consider other sources of emissions, including those associated with business travel and indirect procurement, as part of our longer-term decarbonization pathway.

Supplier engagement is a critical enabler of progress. Through our Supplier Decarbonization Program, we partner with priority suppliers across direct and indirect categories to support the adoption of science-based targets, improve the quality of emissions data, and identify opportunities for collaboration and innovation. This program also supports our efforts to increase the use of primary data in our carbon footprint, improving both accuracy and transparency.

While we have defined key actions to support our 2030 roadmaps, we recognize that achieving our 2050 objective will require further innovation. We will continue to monitor technological and market developments and update our approach over time to reflect emerging solutions and best practices.

Top 10 Priorities

SCOPE 3



Better glass	Better aerosol	Better plastic	Supplier use of renewables	Circularity and refills	Green ingredients	Eco-design innovation	Air freight reductions	Merch efficiency	Media
01	02	03	04	05	06	07	08	09	10

Supplier decarbonization & targets

Integrate in brand strategies & amplify with retailer partnerships

CLIMATE ADAPTATION

As part of our climate adaptation approach, we are strengthening the resilience of our operations and value chain to physical climate risks, including water stress and heat waves. To address increasing pressure on water resources associated with prolonged drought and changing precipitation patterns, we have implemented water resilience measures and site-specific roadmaps across our manufacturing sites, including monitoring and reducing water use where possible. To mitigate the impacts of rising temperatures and more frequent heat waves, we are upgrading facilities with thermal insulation, advanced cooling systems, and effective sealing to reduce heat transfer. We have also enhanced our global heat stress prevention plans to safeguard worker well-being, while continuing to monitor heat stress exposure and improve cooling infrastructure. On a quarterly basis, we review our business continuity plans related to each of our sites and assess the risks associated with our end-to-end supply chain. Furthermore, across our value chain, we assess the resilience of our upstream value chain and engage with our suppliers where adaptation measures are needed.

CARBON REMOVALS

In line with the Science Based Targets initiative's Corporate Net-Zero Standard, we plan to neutralize up to 10% of residual emissions through permanent carbon removals. Residual emissions are those that cannot be eliminated through our decarbonization levers.

Any carbon removals used for final neutralization will meet established quality and permanence criteria. We aim to develop a portfolio of projects certified under internationally recognized standards and designed to deliver additional benefits for ecosystems and local communities.

POLICY ADVOCACY

We recognize that achieving the Paris Agreement goals requires supportive policy frameworks. We actively engage with policymakers through trade associations and industry forums to advocate for climate and environmental regulations such as RE100, Cosmetics Europe, French Federation for Beauty Companies (FEBEA), IKW (German Cosmetic, Toiletry, Perfumery and Detergent Association) and Ellen McArthur Foundation (EMF).

We regularly review our policy positions and those of trade associations we are members of to ensure consistency with our net-zero target.

STAKEHOLDER ENGAGEMENT

Our transition plan is shaped through regular engagement across the business. Functional leaders contribute insights on strategic, operational, and commercial developments that may influence our transition pathway and ability to achieve our climate targets.

We also engage with external stakeholders, including retailers, fashion houses, suppliers, and investors, to better understand evolving expectations, emerging sustainability challenges, and market developments. These perspectives help inform the ongoing development of our Climate Transition Plan and support our prioritization of climate-related risks and opportunities.



BUILDING CLIMATE SKILLS AND CAPABILITY

Delivering our transition plan requires the active engagement of our people. We expect the workforce impacts associated with our climate transition plan to be predominantly positive, with growing demand for skills in areas such as renewable energy, sustainable sourcing, and low-carbon technologies supported through targeted training and the creation of new roles. We seek to embed climate considerations into day-to-day decision-making by building awareness, strengthening capabilities, and fostering shared accountability across the organization. Sustainability training is provided to new employees, complemented by targeted programs for key functions and ongoing internal communications that reinforce our climate priorities and progress. These efforts are supported by our broader culture of ethical conduct and responsible business practices, including our Associate Code of Conduct, whistleblowing mechanisms, and compliance frameworks to support responsible decision-making across the organization.

INVESTMENTS

The implementation of our transition plan is supported through established capital allocation and planning processes. Climate-related investments for our factories and distribution centers are identified and assessed as part of our annual operational planning and three-year strategic planning cycles. Moreover, each function submits investment proposals aligned with its business priorities that support our climate roadmap, ensuring that decarbonization actions are embedded within day-to-day decision-making and long-term planning.

Oversight of these investments is integrated within our governance framework. Significant climate-related investments are reviewed through established governance forums, including the Sustainability Steering Committee and the Executive Committee, where progress against priorities and alignment with our broader strategy are regularly assessed.

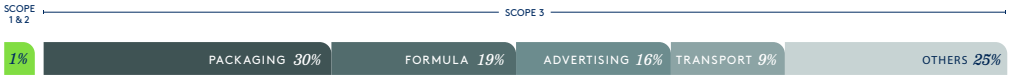
In accordance with ESRS E1-1 AR 18-20, we disclose the proportion of our capital expenditures (CapEx) and operating expenditures (OpEx) that are eligible and/or aligned with the EU Taxonomy, and that contribute to climate change mitigation and adaptation. Further information is provided in the EU Taxonomy Disclosures section.



Our Strategy and Actions

Becoming Carbon Kind is our climate strategy, which sets out Coty's path to net-zero greenhouse gas emissions across our entire value chain by 2050. It focuses on our largest sources of emissions across our operations and value chain and is shaped by the risks and opportunities identified through our climate risk assessment.

OUR CARBON FOOTPRINT



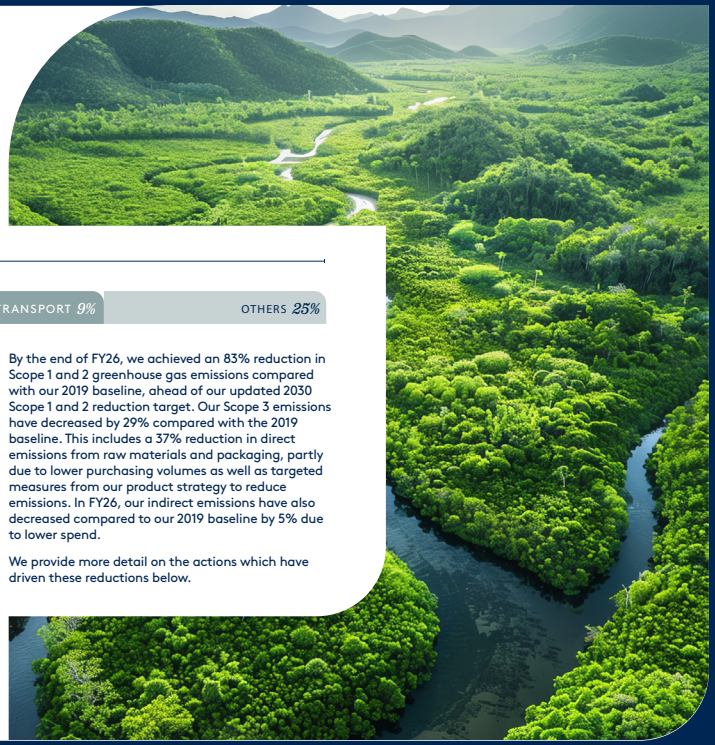
We selected FY19 as the base year for our climate targets, as it was prior to the operational disruptions caused by the COVID-19 pandemic and therefore reflects a more typical year of business activity. This baseline was retrospectively calculated and revalidated by the SBTi in 2026. In line with the SBTi Net-Zero Standard, we have updated our Scope 3 target boundary. Our 2030 Scope 3 target, as well as our 2050 net-zero target, exclude Category 2 (capital goods), Category 5 (wastewater treatment only), Category 7 (employee commuting), and Category 9 (downstream transport and storage at retailers).

Our FY26 carbon footprint covers our full greenhouse gas (GHG) inventory across Scopes 1, 2, and 3, providing a detailed view of emissions hotspots across our operations and value chain. Emissions are calculated in accordance with the GHG Protocol Corporate Accounting and Reporting Standard, and our methodology is reviewed annually to improve accuracy and reflect methodological advancements, particularly for Scope 3. In FY26, we recalculated our baseline to align with updated methodologies in accordance with SBTi guidance. Further details on the methodological updates and the key changes compared with FY25 are provided in the Methodological Notes section. As part of our broader decarbonization strategy, we continue to expand the use of supplier-specific data, supported by our Supplier Decarbonization Program, to improve Scope 3 accuracy and drive emissions reductions across the value chain.

As the contribution of Scope 1 and 2 emissions to our total GHG emissions has decreased from 5% in our baseline year to 1.3% in FY26, Scope 3 emissions now account for 98.7% of our total emissions. The main contributors remain product packaging (30%) and formula (19%). We continue to prioritize reductions in transport (9%) and in advertising emissions, including media and merchandising (16%), as part of our 2030 reduction roadmaps.

By the end of FY26, we achieved an 83% reduction in Scope 1 and 2 greenhouse gas emissions compared with our 2019 baseline, ahead of our updated 2030 Scope 1 and 2 reduction target. Our Scope 3 emissions have decreased by 29% compared with the 2019 baseline. This includes a 37% reduction in direct emissions from raw materials and packaging, partly due to lower purchasing volumes as well as targeted measures from our product strategy to reduce emissions. In FY26, our indirect emissions have also decreased compared to our 2019 baseline by 5% due to lower spend.

We provide more detail on the actions which have driven these reductions below.



Our Operations (Scope 1 and 2)

Energy and fuel are required to run our Coty sites and fleet but contribute to our Scope 1 and 2 emissions. Within our own operations, we focus on increasing energy efficiency and renewable electricity use.

ENERGY

Across our operations, our energy strategy focuses on improving energy efficiency, increasing renewable energy sourcing, and strengthening resilience to climate-related risks.

We continue to generate electricity through rooftop solar panel installations across three of our manufacturing sites: Granollers, Ashford, and Hunt Valley. These projects have more than doubled the electricity generated in these sites compared to last year.

Across our global distribution network, we have implemented a wide range of initiatives aimed at reducing energy consumption and lowering Scope 1 and 2 emissions. This includes modernizing on-site lighting systems with LED upgrades and motion sensor automation, optimized heating through lower temperature setpoints and improved insulation, and replacing outdated equipment with high efficiency systems. We also continued to implement smart metering tools to improve visibility into consumption patterns and enable more targeted reduction strategies. This included the use of Cotopaxi energy and water monitoring systems in our distribution centers at Riverside, Bielsko-Biala and Bournemouth.

As a result of these actions, by the end of FY26, we reduced our energy consumption by 19% versus 2019 levels. While energy consumption remained the same in our factories and distribution centers compared to last year, energy consumption increased due to an increase in number of offices and retail stores.

Looking ahead, our roadmap sets out a series of planned initiatives that focus on deeper decarbonization and continued energy efficiency gains. These include expanding heat pump technology, modernizing HVAC systems, increasing rooftop photovoltaic capacity, and exploring zero fossil fuel programs.

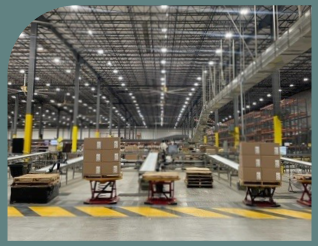
CLIMATE GROUP
RE100

HEATING AND REFRIGERANTS

To lower our Scope 1 emissions, we are reducing our reliance on natural gas wherever possible, and we continue to update our equipment to reduce refrigerants' leakage.

COMPANY FLEET

Employee vehicles are another source of our Scope 1 emissions. We continue to deploy our regional roadmaps and to transition to low-carbon options such as hybrids or electric vehicles (EVs). Additionally, in FY26, our total car fleet has reduced compared to the previous year. All these actions resulted in a decrease in Scope 1 fleet emissions of 20% versus last year.



LED lighting at Riverside distribution center

At our Riverside distribution center in Maryland, we completed an LED lighting retrofit across the warehouse, upgrading 2,596 fixtures in FY26. The project aims to reduce the energy consumption associated with lighting by 25%, saving 519,000 kWh and delivering approximately $80,000 in annual energy savings and over $2,000 in maintenance savings. In addition to energy and cost benefits, the new system has improved working conditions, with LEDs providing up to 40% greater brightness at floor level, supporting better visibility.



Decarbonizing manufacturing at our Granollers facility

At our largest production site in Granollers, we have implemented a range of measures to decarbonize energy use at scale.

The site has operated on 100% certified renewable electricity since February 2020, supported by on-site solar generation that contributes to its energy supply. In addition, the site has implemented a series of energy efficiency measures, including full LED conversion and a centralized control system for heating, cooling, and lighting, to optimize energy consumption based on operational needs.

We have advanced the electrification of heat by removing fossil fuel-based systems and replacing them with electric technologies in several areas of the site. These combined actions significantly reduce reliance on natural gas and lower the carbon intensity of operations.

Our Value Chain (Scope 3)

The majority of our GHG emissions arise from Scope 3 activities across our value chain. As set out in our transition plan, described above, we focus on key emissions hotspots to drive reductions, including packaging, formula, transport, merchandising, and media.

PACKAGING

In FY26, we reduced packaging-related emissions through a combination of lower production volumes and targeted actions implemented through our Product strategy and Supplier Decarbonization Program. These efforts focused on key materials, including aluminum and glass, while continued application of eco-design principles and increased recycled content across our packaging portfolio, particularly in plastics and fiber-based materials, further contributed to emissions reductions. Together, these initiatives helped decrease packaging emissions by 5% compared to FY25 and 37% versus our baseline. For more information on our supplier engagement efforts and packaging approach, please see the Supplier Decarbonization section below and the Packaging section in Resource Use and Circularity.



FORMULA

In FY26, we decreased formula-related emissions through ongoing efforts to improve the environmental profile of our formulations. We have reduced emissions from fragrance compounds despite an increase in quantities purchased compared to last year by using primary data from our Fragrance suppliers. In addition to removing D5 and lower production volumes, these actions contributed to an 8% reduction in formula-related emissions compared to FY25. Further information on our formulation approach can be found in the Formula and Ingredients section of Resource Use and Circularity.



TRANSPORT

At Coty, we continue to rethink how products move across our value chain by prioritizing lower-emission transport modes, optimizing route planning, and improving truck load efficiency. We leverage EcoTransIT to calculate emissions from the transport activities we manage, which enables accurate accounting and helps us identify targeted reduction opportunities.

Reducing air freight to as close to zero as possible remains a core element of our transport roadmap. Since 2019, we have achieved a 48% reduction in air freight. Despite ongoing global supply chain disruptions in FY26, which drove a 33% increase in air freight emissions compared to FY25, mitigation actions, primarily shifting volumes to sea and rail transport, helped limit this increase and avoid an estimated 3% year-over-year rise in air freight volumes.

During FY26 we continued to evolve our broader transport decarbonization roadmap, placing an increased emphasis on reducing emissions from road transport, which accounts for 91% of our total shipped weight. Key initiatives include expanding the use of sea and rail, improving the utilization rate of our trucks and containers, collaborating with suppliers and logistics partners to accelerate freight innovation, and piloting electric vehicles for factory-to-distribution center shuttling.

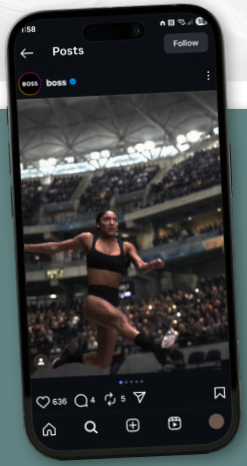


EVs for shuttling in Goiania DC

In FY26, we implemented three electric vehicles to be used as intercompany transfers in Goiania, Brazil to reduce our shuttling emissions.

ADVERTISING & MERCHANDISE

Advertising and marketing materials continue to represent a significant share of Coty's Scope 3 emissions, prompting the development of targeted reduction roadmaps. To address emissions from Media and Merchandising, we have established two dedicated cross-functional workstreams supported by external expert partners. Together, they help us move from spend-based estimates to primary data, identify key emissions hotspots, and inform targeted action. The workstreams also equip business teams with practical tools and evolving guidance to support progress tracking and decision-making.



Reducing our Media Emissions

Coty continues to advance the reduction of media-related emissions by strengthening measurement and integrating decarbonization into the development and delivery of campaigns. Since partnering with Footsprint in FY23, we have improved the accuracy of our media emissions calculations by increasing the share of media activity measured using primary data. By FY26, activity-based measurement covered 77% of digital media and 60% of consumer engagement media, including programmatic and TV.

Our methodology is now aligned with the Ad Net Zero Global Media Sustainability Framework, supporting more consistent data across markets. Media remains a priority lever in our 2030 and 2050 net-zero roadmap, with a focus on improving the carbon efficiency of creative assets through data-driven strategies. In FY26, we rolled out global responsible media guidelines to all Coty creative teams to advance video compression across digital channels and optimize content based on performance and carbon insights.

In parallel, we are exploring opportunities to reduce emissions associated with campaign production. This includes an environmental impact study conducted with Footsprint comparing a business-as-usual shoot with one using virtual production approaches, such as 3D screens and AI-supported enhancements. In this analysis, virtual production demonstrated the potential for a lower carbon impact than a traditional shoot, largely due to reduced travel and fewer shoot days.

These findings provide directional insight and will inform our ongoing evaluation of the role of digital and generative AI technologies.



Merchandising

In FY26, we worked with key merchandising suppliers across priority markets to launch a targeted data collection exercise, exploring the carbon impact of core merchandising components, including permanent and temporary displays and gift-with-purchase items.

We are developing dedicated eco-design guidelines for merchandising teams to embed stronger sustainability criteria at the design stage. These will be launched next year and aim to support more sustainable decision-making.

SUPPLIER DECARBONIZATION

We assess suppliers' climate performance through data sources including the EcoVadis Carbon Ratings, CDP Climate scores, and science-based targets. We engage with our suppliers and provide access to EcoVadis training for buyers.

As part of our supplier decarbonization program, we identified the suppliers that contribute most significantly to our Scope 3 emissions across all categories, representing approximately two-thirds of our total Scope 3 footprint. To focus our action in this area, we formalized our approach in FY25 through the introduction of four business partner criteria to address our most significant impact areas. In FY26, the program maintains inclusion of 116 in-scope suppliers, covering the majority of our spend and CO_2e emissions.

> *We continue to actively engage these suppliers and have seen strong progress across all target groups.*

For more information on our progress, please see the diagram across.

We also support suppliers in setting their own science-based GHG reduction targets and developing energy efficient processes by providing access to education, resources and training. This helps support an industry-wide transition to a lower carbon future. After piloting CDP Supply Chain Program last year, in 2026, we began exploring additional supplier data collection methods. This included developing more tailored, category-specific approaches.

In FY26, as part of this program, we advanced our collaboration with glass suppliers by launching a tailored data collection project with Quantis. The project aims to collect primary, site-level emissions data to improve the accuracy of carbon footprint analysis for our largest packaging category. Initial outputs are being used to inform internal processes and decision-making, before being built into our carbon footprint reporting in FY27 and beyond. The methodology has also been designed to be scalable to additional packaging categories beyond glass, supporting a progressive improvement in the accuracy, consistency, and robustness of emissions data across the packaging portfolio.

Improve Ratings

Target: EcoVadis and CDP

Progress: 77%

77% of suppliers responded to the CDP questionnaire with 50% achieving an A or B score.

Renewable Energy

Target: Source 100% renewable electricity for identified energy intensive activities

Progress: 45%

45% of glass and aluminum suppliers use 100% renewable electricity or have a roadmap to do so by 2030.

Emissions Reduction Targets

Target: Encourage transparency of carbon emission data and set science-based targets (SBTi or equivalent)

Progress: 51%

51% of suppliers have defined 2030 GHG reduction roadmaps or targets in place.

Innovation

Target: Deliver ≥1 innovation per year to reduce carbon emissions

Progress: ≥1

In-scope suppliers have shared at least one sustainable innovation to help decarbonize our product portfolio.



Glass Supplier Furnace Electrification

As part of our focus on reducing emissions associated with priority packaging materials such as glass, one of our key suppliers is converting a glass furnace to electric melting powered by renewable electricity. Based on our assessment, transitioning from a gas furnace to an electric furnace powered by renewable electricity is expected to deliver an estimated 40% reduction in CO_2e emissions, significantly reducing emissions from a critical stage in the glass manufacturing process and demonstrating how investment in low-carbon technologies for manufacturing processes across our supply chain can support progress towards our Scope 3 reduction goals.



Lower carbon aluminum through supplier collaboration

To reduce emissions associated with aluminum packaging, we worked with a key supplier to increase the use of aluminum produced using renewable electricity in our aerosol can portfolio.

Guided by the results of a Life Cycle Assessment compliant with ISO 14040/14044 standards, 22.6 million cans were produced using this lower-carbon material in calendar year 2025, resulting in an estimated reduction of 4,800 tons of CO_2e, equivalent to a 35% decrease in emissions for this packaging component.

This collaboration demonstrates how supplier-led innovation and decarbonization can drive meaningful reductions in Scope 3 emissions across our packaging portfolio.

ENGAGING RETAILERS

Retailers serve as a vital link between our brands and consumers, making them important partners in advancing sustainable practices and encouraging more informed purchasing decisions. We work closely with retailers to extend the reach of our sustainability initiatives through joint campaigns, consumer communications, and educational activities that increase awareness of the sustainability attributes of products. Together, we seek to improve transparency by providing clear and accessible information on environmental impacts and product benefits through in-store and digital communications, product labeling, and education on topics such as refillable packaging, cruelty-free formulations, and responsibly sourced ingredients. We also collaborate to promote innovative products and packaging solutions that help reduce lifecycle GHG emissions, including refillable formats and lower-carbon product offerings. Beyond individual initiatives, we engage with retail partners on broader ESG priorities, including climate action, sustainable sourcing, and ethical business practices. By aligning efforts across the value chain, we can scale our impact and support an industry-wide transition to more sustainable practices.



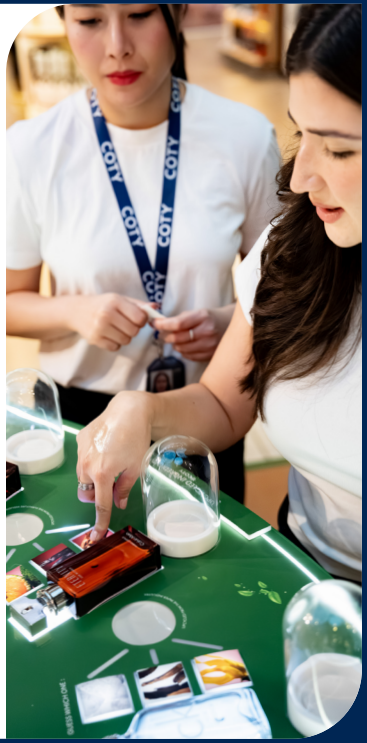
"My Fragrance Garden" Sustainability Installation in Sydney

Following the launch of My Fragrance Garden in European travel retail locations in FY25, Coty Travel Retail and Gebr. Heinemann expanded the experiential installation to Sydney Airport in FY26, marking its debut in the Asia Pacific region. The installation showcases six fragrance and beauty brands and highlights key elements of our Beauty That Lasts strategy.

Through interactive digital displays, travelers can learn about topics including upcycled alcohol produced from captured carbon emissions, upcycled ingredients, eco-designed packaging, refillable fragrances and lower-waste sampling solutions.

The experience helps make sustainability information more visible and accessible while showcasing innovation across our fragrance portfolio.

By combining storytelling, digital engagement and hands-on discovery, My Fragrance Garden demonstrates how sustainability, innovation and luxury can come together in an engaging and accessible consumer experience.



FINANCIAL EFFECTS FROM RISKS AND OPPORTUNITIES

We continue to advance our climate risk and opportunity assessment and are working to develop robust methodologies to assess the potential financial effects of material climate-related risks. To support our sustainability ambitions, we have developed a roadmap that includes actions across our operations and value chain, with a focus on areas such as supply chain transformation, circularity, biodiversity protection, and low-carbon technologies. While implementation may require additional operational and capital investment, we expect these efforts to be balanced by efficiencies gained through innovation, process improvements, and the integration of sustainability across our business.

As our methodologies continue to mature, we disclose the qualitative characteristics of identified material risks and opportunities in the Our Impacts, Risks, and Opportunities section of the Climate Change chapter and are strengthening our quantitative modeling capabilities, including financial modeling and asset-level risk assessment, to support decision-useful disclosures in future reporting periods in line with ESRS requirements. For this reporting period, and in accordance with the EU Commission's Directive (EU) 2026/470 (Omnibus I), Coty has elected to use the phase-in option in the Disclosure Requirements Index.

The actions described above form part of our ongoing continuous improvement efforts. Related operational and capital expenditures remain under assessment and, should significant investment be required, we will disclose this in future reporting. None of these actions have resulted from remediation needs to date, although we continue to monitor potential impacts and respond proactively.

METRICS RELATED TO CLIMATE CHANGE

ENERGY CONSUMPTION & MIX

Breakdown of energy consumption and energy mix

ENERGY CONSUMPTION AND MIX	FY25	FY26
	VALUE	
(1) Fuel consumption from coal and coal products (MWh)	31	28
(2) Fuel consumption from crude oil and petroleum products (MWh)	696	557
(3) Fuel consumption from natural gas (MWh)	26,079	27,927
(4) Fuel consumption from other fossil sources (MWh)	–	–
(5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	5,756	2,953
(6) Total fossil energy consumption (MWh)	32,562	31,465
Share of fossil sources in total energy consumption (%)	24%	23%
(7) Consumption from nuclear sources (MWh)	668	410
Share of consumption from nuclear sources in total energy consumption (%)	<1%	<1%
(8) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh)	14,928	13,638
(9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	83,948	90,469
(10) The consumption of self-generated non-fuel renewable energy (MWh)	1,207	3,486
(11) Total renewable energy consumption (MWh)	100,083	107,593
Share of renewable sources in total energy consumption (%)	75%	77%
Total energy consumption (MWh)	133,313	139,468
Total production of non-renewable energy (MWh)	–	–
Total production of renewable energy (MWh)	1,207	3,486
Total energy consumption per net revenue	23 MWh per $1M	24 MWh per $1M

Net revenue[1] from activities in high climate impact sectors

BREAKDOWN	FY25	FY26
	VALUE	
Net revenue from activities in high climate impact sectors used to calculate energy intensity	$5.89B	$5.81B
Net revenue (other)	$0	$0
Total net revenue (financial statements)	$5.89B	$5.81B

[1] Net revenues as reported in the Coty Inc. Annual Report on Form 10-K filed with the US Securities and Exchange Commission, page 38.

METRICS RELATED TO CLIMATE CHANGE

MILESTONES AND SBTi TARGETS

CLIMATE CHANGE PERFORMANCE (IN TONS CO_2e)	Baseline (FY19)	2030 target vs baseline (%)	2030 targets (in tons CO_2e)	2050 targets (in tons CO_2e)	FY25[1]	FY26	FY26 vs FY25 (%)	FY26 vs baseline (%)[1]
Scope 1 & 2 (market-based)	57,796	-82%	10,403	5,780	12,111	10,034	-17%	-83%
Scope 3	1,003,345	-28%	722,409	100,335	760,496	708,810	-7%	-29%
TOTAL ON SBT SCOPE	1,061,141		732,812	106,114	772,606	718,844	-7%	-32%

Gross Scopes 1 and 2 - financial and operational control

GHG SCOPE	FINANCIAL CONTROL	OPERATIONAL CONTROL ONLY
Scope 1	0 tCO_2e	8,584 tCO_2e
Scope 2	0 tCO_2e	1,451 tCO_2e

GROSS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS

	RETROSPECTIVE				
	Base year (recalculated)	FY25[1] (recalculated)	FY26	FY26 vs FY25	FY26 vs base year
SCOPE 1 GHG EMISSIONS					
Gross Scope 1 GHG emissions (tCO_2e)	20,860	9,147	8,584	-6%	-59%
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	0%	0%	0%	0%	0%
SCOPE 2 GHG EMISSIONS					
Gross location-based Scope 2 GHG emissions (tCO_2e)	32,584	19,660	17,590	-11%	-46%
Gross market-based Scope 2 GHG emissions (tCO_2e)	36,936	2,964	1,451	-51%	-96%
Total Gross Scope 1 & 2 (location-based)	**53,444**	**28,807**	**26,174**	**-9%**	**-51%**
Total Gross Scope 1 & 2 (market-based)	**57,796**	**12,111**	**10,034**	**-17%**	**-83%**
SIGNIFICANT SCOPE 3 GHG EMISSIONS					
Total gross indirect (Scope 3) GHG emissions (tCO_2e)	**1,125,123**	853,002	783,817	-8%	-30%
Purchased goods and services	838,917	648,925	600,446	-7%	-28%
Capital goods	66,939	55,933	46,972	-26%	-30%
Fuel and energy-related activities	11,195	7,093	6,053	-15%	-46%
Upstream leased assets	—	—	—	—	—
Waste generated in operations	7,153	3,133	5,117	63%	-28%
Processing of sold products	—	—	—	—	—
Use of sold products	16,211	9,491	4,881	-49%	-70%
End-of-life treatment of sold products	39,094	38,877	30,112	-23%	-23%
Downstream leased assets	—	—	—	—	—
Franchises	—	—	—	—	—
Upstream transportation and distribution	103,232	64,130	67,280	5%	-35%
Downstream transportation and distribution	6,479	4,804	4,873	1%	-25%
Business travel	15,560	7,409	5,372	-27%	-65%
Employee commuting	20,343	13,207	12,711	-4%	-38%
Financial investments	—	—	—	—	—
TOTAL GHG EMISSIONS					
Total GHG emissions (location-based) (tCO_2e)	1,178,567	881,809	810,782	-8%	-31%
Total GHG emissions (market-based) (tCO_2e)	**1,182,919**	**865,113**	**793,851**	**-8%**	**-33%**

[1] FY25 has also been restated to reflect the change in Scope 3 methodology, enabling like-for-like comparison.

[2] The 2030 and 2050 absolute emissions reduction targets are calculated in accordance with the scope of Coty's science-based targets. This scope excludes certain emissions that fall outside the minimum boundary calculation for specific categories, including Category 11 (Use of sold products) and hotel-related emissions within Category 6 (Business travel), as well as additional target boundary exclusions representing 9.6% of Coty's total carbon footprint, in line with the SBTi Net-Zero Standard. Target boundary exclusions comprise Category 2 (Capital goods), Category 4 (Inbound transport not managed by Coty), Category 5 (Wastewater treatment), Category 7 (Employee commuting) and Category 9 (Downstream distribution and storage).

GROSS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS

GHG SCOPE	FY25	FY26	FY25	FY26
	LOCATION-BASED (tCO_2e)		MARKET-BASED (tCO_2e)	
Scope 1	9,147	8,584	9,147	8,584
Scope 2	19,660	17,590	2,964	1,451
Scope 3	850,777	784,609	850,240	783,817

GHG emissions intensity

METRIC	FY25	FY26
	VALUE (tCO_2e PER $1M)	
Location-based	149	140
Market-based	146	137

Biogenic emissions

METRIC	FY25	FY26
	VALUE (tCO_2)	
Biogenic emissions of CO_2 from the combustion or bio-degradation of biomass not included in Scope 1 GHG emissions	4,576	4,163
Market-based biogenic emissions of CO_2 from the combustion or bio-degradation of biomass for electricity generation not included in Scope 2 GHG emissions	73	145
Location-based biogenic emissions of CO_2 from the combustion or bio-degradation of biomass for electricity generation not included in Scope 2 GHG emissions	3,546	4,269

OTHER CLIMATE-RELATED KPIs

Scope 2 contractual instruments

METRIC	FY25	FY26
	VALUE (%)	
Percentage of contractual instruments, Scope 2 GHG emissions	92%	95%
Percentage of market-based Scope 2 GHG emissions linked to purchased utility green power product (including tariffs)	35%	12%
Percentage of market-based Scope 2 GHG emissions linked to purchase Spot EACs	65%	88%

Primary data[1]

METRIC	FY25	FY26
	VALUE (%)	
Percentage of GHG Scope 3 calculated using primary data obtained from suppliers or other value chain partners	15%	70%

[1] FY25 primary data was calculated based on data related to Supplier-specific emission factors. In FY26, we are adopting Watershed's calculation related to primary activity data used in Scope 3.



EU TAXONOMY

Our Process

In FY26, we conducted the assessment for the second year, incorporating the latest regulatory developments while maintaining consistency with the process applied in FY25. Building on this approach, we conducted a comprehensive review of Coty's business activities against the EU Taxonomy Regulation and its Delegated Acts on Climate Change Mitigation and Adaptation, in close collaboration with teams from Sustainability, Finance, Supply Chain, Engineering, and Compliance. This assessment is grounded in the following legal framework:

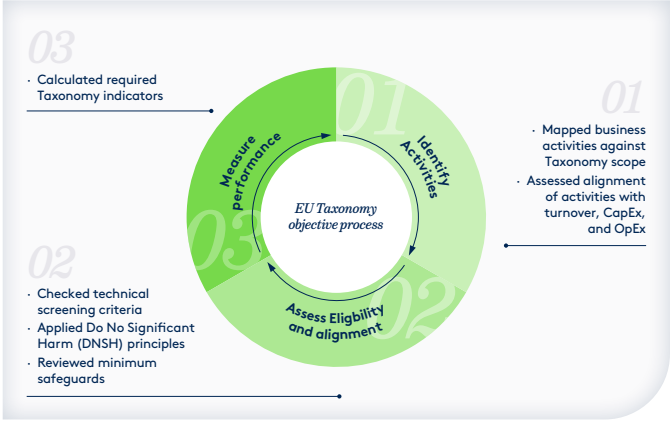
- **Taxonomy Regulation (EU) 2020/852 of 18 June 2020**, which sets the overarching legal framework and broad requirements of the EU Taxonomy;
- **Disclosures Delegated Act (EU) 2021/2178**, which specifies the reporting requirements for Taxonomy KPIs;
- **Climate Delegated Act (EU) 2021/2139**, which defines the economic activities and technical screening criteria for Climate Change Mitigation and Climate Change Adaptation;
- **Environmental Delegated Act (EU) 2023/2486**, which defines the economic activities and technical screening criteria for the other four environmental objectives.

Under the EU Taxonomy, Coty is focused on identifying eligible activities, evaluating potential alignment with the technical screening criteria, and calculating the relevant KPIs, using the methodology outlined in the Regulation and its Delegated Acts.

We expect to extend our assessment to the other environmental objectives covered by the Environmental Delegated Act (EU) 2023/2486, which defines the economic activities and technical screening criteria for those objectives — namely sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems — as data availability and internal guidance improve.

Our financial data was reconciled with Coty's audited financial statements and verified through internal system cross-checks to ensure consistency and reliability. We have governance and controls in place to support data quality, including independent reviews by the Sustainability Office. Final results are reviewed and approved by senior management ahead of disclosure.

To understand how our activities contribute to the objectives set out in the EU Taxonomy, we followed a three-step process:



DEFINITIONS

The EU Taxonomy is structured around six environmental objectives: Climate Change Mitigation ("CCM"), Climate Change Adaptation ("CCA"), Sustainable Use and Protection of Water and Marine Resources ("WTR"), Transition to a Circular Economy ("CE"), Pollution Prevention and Control ("PPC"), and Protection and Restoration of Biodiversity and Ecosystems ("BIO").

Under the EU Taxonomy, an activity is considered eligible if it falls within the scope of the Delegated Acts, regardless of whether it meets all the technical screening criteria. Activities not included in these acts are considered non-eligible. An activity is Taxonomy-aligned when, in addition to being eligible, it meets the technical screening criteria, makes a substantial contribution to at least one environmental objective, does no significant harm to the others, and complies with minimum safeguards on human rights, anti-corruption, taxation, and fair competition.

TAXONOMY ELIGIBILITY

Coty's core business – the creation and distribution of prestige and consumer beauty products such as fragrances, cosmetics, and skincare – is not currently covered by the activities listed in the EU Taxonomy. As a result, our primary activities are considered ineligible under the regulation.

OUR EU TAXONOMY-ELIGIBLE ACTIVITIES

While our assessment confirmed that Coty's primary business is not currently covered by the EU Taxonomy, we identified a limited number of supporting activities within our operations that are considered Taxonomy-eligible.

Eligibility was assessed through a detailed review of project-level data from internal systems, which allows us to separate projects related to sustainability such as installation of heat pumps, energy metering and efficient equipment. Identified projects were cross-checked against the defined Taxonomy criteria and validated in collaboration with relevant functional experts. In line with our conservative approach, we excluded any activities where eligibility could not be clearly confirmed.

Our review identified a limited number of supporting activities within our operations that are considered eligible, as outlined below. In line with the simplified materiality approach introduced by Delegated Regulation (EU) 2026/73, we have also indicated which of these activities fall below Coty's financial materiality threshold for CapEx.

EU TAXONOMY ACTIVITIES	ENVIRONMENTAL GOAL	ASSETS THAT COULD BE ATTACHED TO ELIGIBLE ACTIVITIES	ABOVE MATERIALITY THRESHOLD
Installation and operation of electric heat pumps (4.16)	Climate change mitigation	We are replacing traditional heating and cooling systems with electric heat pumps across our owned and operated sites to support our low-carbon transition and improve energy efficiency.	No
Production of heat/cool from bioenergy (4.24)	Climate change mitigation	Biomass boilers are being refurbished and used to generate process heat at our manufacturing sites, helping reduce reliance on fossil fuels.	No
Renovation of existing buildings (7.2)	Climate change mitigation	Across our owned and operated sites, we're upgrading boiler rooms, replacing outdated gas systems, and improving insulation in heat-prone areas to enhance energy performance and safety.	No
Installation, maintenance and repair of energy efficiency equipment (7.3)	Climate change mitigation	We continue to roll out high-efficiency HVAC and utility equipment to cut energy use and support our long-term emissions reduction goals.	No
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings (7.5)	Climate change mitigation	Smart meters and monitoring tools help us track energy use in real time, enabling better energy management at our factories and distribution centers.	No
Acquisition and ownership of buildings (7.7)	Climate change mitigation	We report eligible right-of-use (ROU) assets from leased sites across our operations where applicable under the Taxonomy.	Yes
Infrastructure enabling low-carbon road transport and public transport (6.15)	Climate change mitigation	We are investing in electric charging infrastructure at our owned and operated distribution centers to enable electric vehicle shuttling between factories and distribution centers.	No
Data-driven solutions for GHG emissions reductions (8.2)	Climate change mitigation	We are investing in digital tools that enhance visibility of our emissions and support decision-making to reduce our climate impact.	No

TAXONOMY ALIGNMENT

ALIGNMENT ANALYSIS

Once eligible activities were identified, we conducted a high-level review to assess whether any related capital expenditure, including expenditures related to the acquisition of buildings (7.7), could be considered aligned with the EU Taxonomy technical screening criteria, including the requirement for substantial contribution. This review was carried out in close collaboration with our Engineering, Supply Chain, and Real Estate teams. Based on this assessment, we concluded that we are currently not in a position to claim alignment with the technical screening criteria.

SUBSTANTIAL CONTRIBUTION

Coty continues to enhance how it tracks alignment-related elements, including green building certifications and documentation of substantial contribution to environmental objectives, to support a more complete alignment assessment in future reporting periods.

DO NO SIGNIFICANT HARM (DNSH) AND MINIMUM SAFEGUARDS

As part of the alignment assessment, the final step is to evaluate compliance with the EU Taxonomy's minimum safeguards, which cover key areas such as anti-bribery and corruption, fair competition, taxation, and human rights. Coty manages the underlying risks through its existing governance and risk management framework, in particular through its Code of Conduct, Anti-bribery and Anti-corruption Policy, Human Rights Policy and Sustainable Sourcing Policy. We continue to strengthen our policies and internal controls in these areas, including compliance programs to support responsible taxation, anti-bribery and anti-corruption, and work to align our human rights approach with internationally recognized standards, such as the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, the International Labor Organization's Declaration on Fundamental Principles and Rights at Work, and the International Bill of Human Rights. For further detail on how these risks are governed, see relevant section under Beauty of our People and Governance.

Coty did not carry out a DNSH and a minimum safeguard assessment for this reporting period, as no eligible activities were found to meet the technical screening criteria for alignment. Coty expects to build on the foundations established through this assessment by continuing to explore how its activities may move towards greater alignment with the Taxonomy over the next years.

DESCRIPTION OF KPIS

Following the eligibility and alignment assessment, we calculated the required indicators – turnover, capital expenditure (CapEx), and operating expenditure (OpEx) – in line with Article 8 of the EU Taxonomy Regulation.

This step was carried out in accordance with the methodology set out in Annex I of Delegated Regulation (EU) 2021/2178, as amended by Delegated Regulations (EU) 2023/2486 and 2022/1214 (collectively referred to as the Article 8 Delegated Act), and applied to each relevant economic activity.

In terms of operating expenditure, we considered the spend related to research and development, short-term leases, maintenance, and repair activities. Coty has determined that, in the context of our business model, we consider the Taxonomy OpEx KPI denominator value to be insignificant. As these categories represent a small share of our total spend (less than 4%), we applied for the exemption allowed under the EU Taxonomy and did not report any eligible operating expenditure for this period.

TURNOVER	The turnover KPI is defined as the proportion of Coty's Taxonomy-eligible economic activities in total turnover (numerator) divided by net turnover (denominator). The denominator of the turnover KPI is based on Coty's consolidated revenue as reported in our Consolidated Income Statement.
CAPITAL EXPENDITURES (CAPEX)	The CapEx KPI is defined as Coty's Taxonomy-eligible capital expenditure (numerator) divided by total capital expenditure (denominator). The numerator includes all CapEx related to Coty's Taxonomy-eligible economic activities.
OPERATING EXPENSES (OPEX)	EU Taxonomy OpEx covers direct non-capitalized costs related to research and development (R&D), building renovation measures, short-term leases, maintenance and repairs, and other direct expenditures linked to the day-to-day servicing of property, plant, and equipment. The OpEx KPI is defined as Coty's Taxonomy-eligible operating expenditure (numerator) divided by total operating expenditure (denominator).

EU TAXONOMY KPI SUMMARY

2026

KPI (1)	Total — millions USD (2)	Proportion taxonomy eligible activities (3)	Taxonomy aligned activities — millions USD (4)	Proportion taxonomy aligned activities (5)	Breadown by enviornmental objectives of Taxnomy-aligned activities						Proportion enabling activities (12)	Proportion transitional activities (13)	Not assessed activities considered non-material (14)	Taxonomy aligned activities previous financial year (FY25) — millions USD (15)	Proportion taxonomy aligned activities previous financial year (FY25) (16)
					Climate Change Mitigation (6)	Climate Change Adaptation (7)	Water (8)	Circular Economy (9)	Pollution (10)	Biodiversity (11)					
TURNOVER	5,806.6	0.0%	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0	0.0%
CAPEX	204.9	13.1%	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0	0.0%
OPEX	127.6	0.0%	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0	0.0%

CAPEX FY26

Economic Activities (1)	Code (2)	Taxonomy eligible KPI (proportion of CapEx) (3)	Taxonomy aligned KPI (monetary value of CapEx) - millions USD (4)	Taxonomy aligned KPI (proportion of CapEx) (5)	Breadown by enviornmental objectives of Taxnomy-aligned activities						Enabling activity (12)	Transitional activity (13)	Proportion taxonomy aligned in taxonomy eligible (14)
					Climate Change Mitigation (6)	Climate Change Adaptation (7)	Water (8)	Circular Economy (9)	Pollution (10)	Biodiversity (11)			
ACQUISITION AND OWNERSHIP OF BUILDINGS	7.7	13.1%	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SUM OF ALIGNMENT PER OBJECTIVE					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
TOTAL KPI (CAPEX)		13.1%	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

NATURE

At Coty, we recognize that climate and nature are closely interconnected: climate change contributes to biodiversity loss and ecosystem degradation, while healthy ecosystems help regulate the climate and build resilience. Our business relies on natural resources and ecosystem services, including access to clean water and healthy landscapes. As a result, our approach to nature encompasses biodiversity, water, and pollution-related impacts, dependencies, risks, and opportunities across our value chain.

As these systems face increasing pressure, we are working to deepen our understanding of our role and strengthen our efforts to protect and restore ecosystems. This commitment is embedded in our Becoming Carbon Kind strategy, which recognizes the interdependence of climate, nature, and people. Our sustainable sourcing principles help us manage biodiversity-related risks across our value chain, with a particular focus on high-risk commodities such as palm oil. We use EcoVadis scorecards and Sedex self-assessment questionnaires to assess supplier environmental management practices and biodiversity-related risks, reviewing policies and actions to support continuous improvement.



Our Nature Impacts and Dependencies Assessment

During FY26, we initiated updated climate and nature risk assessments, informed by the Taskforce on Nature-related Financial Disclosures (TNFD) framework and building on our 2024 Nature Impacts and Dependencies Assessment. Together, these assessments support our Double Materiality Assessment by identifying biodiversity and ecosystem-related risks and opportunities arising from our impacts and dependencies on nature across our value chain, including natural ingredient sourcing, land use practices, and operations in water-stressed regions.

Our assessment considers both physical risks, including extreme weather events and long-term ecosystem degradation, and transition risks associated with changing market dynamics, technology requirements, stakeholder expectations, and evolving regulations, including the EU Deforestation Regulation. We also assess opportunities related to sustainable sourcing, supply chain resilience, nature-positive products, and supplier engagement.

In parallel, we are progressing the development of our Nature Transition Plan, aligned with leading frameworks and integrated into our broader Climate Transition Plan to ensure a cohesive approach to environmental strategy and action. We also continue to evaluate high-integrity nature-based solutions, including reforestation, ecosystem restoration, and regenerative agriculture, as complementary measures to absolute emissions reductions that may also support biodiversity and ecosystem resilience. The results of our updated assessments will be disclosed in FY27 and will inform future materiality conclusions.

TOPIC	KEY FINDINGS	HOTSPOTS IDENTIFIED	RESPONSE TO NATURE IMPACTS AND DEPENDENCIES ASSESSMENT
Pollution	Over 80% of our Coty sites operate in regions with known pollution pressures. Certain upstream materials, including palm-based ingredients, alcohols, and essential oils, contribute to drivers of pollution. Some substances of concern and microplastics may be present in products, though all comply with chemical safety regulations.	· Sites with high pollutant discharge risk · Upstream sourcing of palm oil, alcohols, essential oils · Upstream sourcing of packaging materials such as paper, wood, plastic, and aluminum	We are enhancing water and pollution management measures at operational sites located in regions with high pollution pressures, with a focus on those with known pollutant discharge risks. This includes direct engagement with suppliers whose materials contribute to pollution drivers. We are also working to address potential substances of concern and microplastics in our products, ensuring compliance with chemical safety regulations while looking for opportunities to substitute or eliminate them. Actions combine site-level interventions and continued monitoring to ensure regulatory compliance and alignment with our environmental standards.
Water	Around 30% of raw materials come from areas with water scarcity, soil degradation, or biodiversity decline. Seven manufacturing or distribution sites are located in UN Global Compact Priority Water Basins; four of these are in high stress areas.	· Priority water basins · Facilities with high water withdrawals for cleaning and sanitation · Upstream production of water-intensive raw materials	Water purification and efficiency improvements are being prioritized at sites located in medium- to high-stress water areas, particularly for cleaning and sanitation processes. We conduct annual compliance assessments at all factories and distribution centers to monitor the quality of water discharged and develop site-level water management plans informed by local conditions. For sites located in UN Global Compact Priority Water Basins, additional operational controls are in place to reduce withdrawals and mitigate local water stress. In parallel, we are working with suppliers of high-volume water-intensive natural raw materials (Fragrances, Ethanol, Palm oil).
Biodiversity	The assessment identified upstream hotspots associated with deforestation, land-use change, and water and pollution pressures. These are linked to the sourcing of key raw materials such as palm-based derivatives, alcohol, and essential oils, as well as packaging made from paper, wood, plastic, and aluminum.	· Sites with land use in ecologically vulnerable areas	These impacts fall outside Coty's operational control; they are being addressed through supplier engagement, traceability improvements, and certifications for certain supply chains.
Resource Use	Key materials such as alcohol, palm derivatives, and fragrances drive a significant share of our footprint, due to purchase volumes or production impact. Packaging is a major contributor to land use, water, and pollution impacts. Operational resource use and waste are smaller in scale but remain material.	· High-volume, high-impact ingredients · Packaging with low recycled content · Operations with inefficient resource use	Our approach to resource use focuses on identifying alternatives to high-impact and high-volume ingredients such as alcohol, palm derivatives, and fragrances. For packaging, we are increasing recycled content, choosing lower-impact materials, and embedding circularity principles into design to reduce land-use, water, and pollution impacts. Operationally, we continue to target resource efficiency and waste reduction, even though impacts from operations are smaller compared to those from raw materials and packaging. Supplier engagement, improved material traceability, and integration of environmental criteria into product design are all part of our efforts to reduce resource intensity across the value chain.

WATER (E3)

Water is essential to our business, supporting product innovation, manufacturing processes and, in many cases, serving as a key ingredient in our products. As we use water across our operations, we are committed to preserving this vital resource by reducing our consumption, enhancing water efficiency, and monitoring water discharge.



Our Targets and Progress

We consider our water withdrawals reduction target to be an effective measure for driving reductions in both water withdrawal and water consumption, and therefore we do not currently plan to establish a separate water consumption reduction target.

Target	*Progress*
Target: 25%	30%
Reduce water withdrawals 25% from CY 2019 base year by 2030	In FY26, we have reduced water withdrawals by 30%, ahead of our 2030 target.

Our Impacts, Risks and Opportunities

To further inform our understanding of water-related impacts in our operations, we interviewed internal experts from R&D, HSE, and Engineering, focusing on water use and discharge. We also sought input from our majority shareholder as part of the assessment process. At this stage, we did not conduct direct consultations with affected communities, as these were assessed as immaterial for Coty. However, we recognize the value of local perspectives and may consider further engagement as needed.

− WATER MANAGEMENT *Actual*	Coty's water consumption, withdrawals, and discharges across its operations, manufacturing processes, and products impact water availability for nature and local communities.	*Upstream* *Own Operations* *Downstream* SHORT MEDIUM LONG	ACTIONS: Using water responsibly through locally tailored sourcing, effective treatment, and continuous monitoring to minimize impact and drive improvement	*Environmental Policy*

− Negative Impact + Positive Impact ! Risk ✓ Opportunity

Our Strategy and Actions

We have a comprehensive water strategy across our operations, which focuses on regions facing high water stress, with our water withdrawal target helping to drive reductions in consumption and encourage more efficient water use. To support progress, we closely monitor performance and implement site-level action plans, strengthening long-term resilience and embedding water considerations into product and process design to help reduce consumption and improve efficiency. In FY26, the reduction in reported water consumption is partially attributable to improved data availability, which has enabled more accurate water accounting across our sites. For instance, at our Monaco manufacturing site, we are now able to precisely track the volume of water consumed during the production phase, which revealed a lower figure than the estimate used in the previous year.

Our strategy and target are informed by insights from both our TCFD-aligned climate risk assessment and our nature impact and dependency assessment. It also incorporates climate-energy-water co-benefits and considerations for ecosystem protection. We also take guidance from the UN Global Compact Forward Faster Action Guide.



> *Our environmental management processes underpin the way we put this strategy into action, including by ensuring regular monitoring of consumption, discharge quality, and legal compliance.*

Supplier requirements and sustainable sourcing practices help protect water resources upstream. While consumer-phase water use is mainly linked to rinse-off products and therefore not material across our full portfolio, sustainable product development and formulation choices continue to support our water reduction goals.

In FY26, we continued to strengthen water management across our operations, reduce local impacts, improve resource efficiency, protect operational continuity and drive progress toward our water reduction targets.

Our Water-Related Policies

Coty's Environmental Policy addresses all material water-related impacts, risks, and opportunities across our operations. Through our Environmental management process, we monitor and manage water use across all manufacturing and distribution sites, rely primarily on municipal water supplies, and implement wastewater treatment and regulatory compliance measures. Our policy covers the use and sourcing of water, requiring that all water used in operations and as a product raw material meets or exceeds applicable quality standards. No policies or practices related to sustainable oceans or seas have been adopted, as no material marine-related impacts have been identified.

The Product & Ingredient Policy and our product eco-design principles guide how ingredients are selected, with the aim of reducing impacts on water quality and aquatic ecosystems. This includes limiting substances of concern and materials that may persist in the environment. These policies apply across the value chain, from raw material sourcing to product formulation and packaging, with a focus on reducing pollution to water and limiting environmental release during product use and disposal.

For Beauty of our Planet Policies, see Our Policies.

We have taken steps across our factories, distribution centers, offices, and laboratories to reduce water withdrawal, leading to a reduction of 30% versus 2019 levels, exceeding our target of 25% reduction. Lower production volumes (-6% vs FY25) have partially contributed to this reduction as well as the closure of our factories in Germany and China over the past 3 years. On a like-for-like basis, we have reduced our water withdrawal by 25%. Key measures driving this progress include on-site water demineralization, equipment upgrades, and the installation of water monitoring and smart metering systems, such as those implemented at our Hunt Valley and Sanford factories. Our larger sites are equipped with on-site wastewater treatment while all sites have deployed standard processes to ensure discharged water meets both internal quality standards and local regulations. These efforts are supported by ongoing investment in smart metering systems and purification technologies such as reverse osmosis across several manufacturing sites.

Alongside these efforts to support the responsible management of water resources, we have implemented a range of measures across our operations, as outlined in our Environmental Policy. We also ensure safe access to Water, Sanitation, and Hygiene (WASH) for all employees and uphold high standards for water-related performance across our sites. In regions facing high water stress, we have introduced targeted measures such as limiting water withdrawal to permittable levels, setting site-specific water targets, conducting annual assessments to enhance our understanding of local water risks, and developing business continuity plans to mitigate potential impacts.

As part of this activity, all manufacturing sites and distribution centers have now developed three-year roadmaps to reduce water withdrawal, including preliminary CapEx and OpEx allocations to support the implementation of these plans. This is now being used to guide site-level decision-making and resource allocation.

Water Usage Monitoring at Hunt Valley

At our Hunt Valley site, the Facilities team has continued to invest in a site-wide water monitoring initiative to reduce water usage, in partnership with Cotopaxi. In FY26, 17 water meters were installed across three water systems, enabling automatic tracking of water flow and usage. As a result, the site now has complete visibility of water consumption, with all water use monitored and reviewed on a monthly basis.

This enhanced visibility has helped the team identify and address inefficiencies, resulting in a 40% reduction in total site water consumption in FY26 compared to FY19, which is equivalent to 8 million gallons of water saved annually. This project demonstrates the value of real-time monitoring in supporting operational decision-making.



METRICS RELATED TO WATER

WATER CONSUMPTION

METRIC	VALUE	
	FY25	FY26
Total water consumption (in m^3)	182,601	76,203
Total water consumption in areas at water risk (in m^3)	50,611	13,186
Total water recycled and reused[1] (in m^3)	18,449	0
Water intensity ratio (total water consumption in m^3 per mill EUR net revenue)	31	13
Total water withdrawals (m^3)	483,509	400,959
Total water discharges (m^3)[2]	—	269,650

[1] In FY26, Senador Canedo's water treatment upgrade significantly reduced reject water generation through improved deionization efficiency. As a result, less rejected water was available for secondary uses. The project was reclassified as a water efficiency improvement rather than a water initiative recycling.
[2] This indicator is being reported for the first time for FY26. No comparative data is available for FY25.

BIODIVERSITY (E4)

The ingredients, scents and unique qualities found in nature inspire our innovations and support our operations. We recognize that safeguarding biodiversity is critical to the long-term resilience of our business and is a central focus of our Becoming Carbon Kind strategy.

Our Targets and Progress

Target	*Progress*
Maintain 100% RSPO-certified palm oil for our production and our third-party manufacturers until 2030.	We achieved our target of purchasing 100% RSPO-certified palm oil for our production sites and third-party manufacturers (95% RSPO Mass Balance and 5% Independent Smallholder Credits). This target applies to all regions which Coty sources its palm oil from and is allocated to the avoidance layer of the mitigation hierarchy.

100% 100%

In addition to our palm oil target, we have established targets for our packaging materials. These include increasing the share of certified fiber-based materials and reducing reliance on virgin materials. Further details are provided in the Resource Use and Circularity section.



Our Biodiversity-Related Policies

Our Nature and Forests Policy sets out our commitments to preventing deforestation, responsibly sourcing palm oil and wood-based materials, reducing water consumption, and lowering environmental impact through sustainable product formulation. Our updated Environmental Policy outlines Coty's general principles and procedures to be followed to minimize and mitigate our material negative impacts on our surrounding natural environment including nature and biodiversity across our value chain, particularly for sites that are located near biodiversity-sensitive areas. Complementing our Environmental Policy are Coty's Sustainable Sourcing Policy and Human Rights Policy, which together address the management of physical and transition risks - as well as opportunities - associated with the sourcing of raw materials across our value chain. These policies guide our approach to supplier assessments, ensuring responsible practices throughout our procurement processes. We have implemented traceability programs to monitor the origins of our raw materials such as palm oil, enhancing transparency and accountability. Furthermore, we are committed to ensuring that our business activities do not result in negative impacts across our value chain, reinforcing our broader commitment to a just transition. For more information, see Beauty of our Planet Policies.

Our Impacts, Risks and Opportunities

−	IMPACTS AND DEPENDENCIES ON ECOSYSTEM SERVICES *Actual*	Coty has a negative impact on biodiversity through its dependence on ecosystems linked to the sourcing of natural raw materials and the use of freshwater.	*Upstream* / *Own Operations* / *Downstream*; MEDIUM LONG ACTIONS: Sustainable sourcing and supply chain transparency	*Sustainable Sourcing Policy*; *Environmental Policy*; *Nature & Forests Policy*
−	DIRECT IMPACT DRIVERS OF BIODIVERSITY LOSS *Actual*	Coty's most significant biodiversity impacts arise from upstream activities, particularly the sourcing of raw materials such as ethanol, palm oil, paper and cardboard packaging, mica, and the use of water. These activities can contribute to deforestation, land and freshwater degradation, and the over-exploitation of natural resources, with consequent impacts on ecosystems and local communities, if not properly managed.	*Upstream* / *Own Operations* / *Downstream*; SHORT MEDIUM LONG ACTIONS: Sustainable sourcing and supply chain transparency	*Sustainable Sourcing Policy*; *Environmental Policy*; *Nature & Forests Policy*
!	DIRECT IMPACT DRIVERS OF BIODIVERSITY LOSS	Transition risks may arise from a failure to respond to the growing investor and societal focus on biodiversity- and ecosystem-related impacts and dependencies, particularly regarding transparency. Additionally, non-compliance with evolving regulations in this area (e.g. EUDR) could lead to increased costs due to litigation, fines, or other penalties.	*Upstream* / *Own Operations* / *Downstream*; MEDIUM LONG ACTIONS: Sustainable sourcing and supply chain transparency	*Sustainable Sourcing Policy*; *Environmental Policy*; *Nature & Forests Policy*

− Negative Impact + Positive Impact ! Risk ✓ Opportunity

Our Strategy and Actions

We strive to minimize our impact on nature across our operations and value chain, with a focus on protecting ecosystems, promoting sustainable sourcing, and supporting a just transition.

Within Coty's own operations, our Environmental Policy outlines the principles and procedures we follow to reduce our impact on natural ecosystems and biodiversity. Across our value chain, we are dedicated to protecting forests, sourcing palm oil and wood-based materials responsibly, conserving water, and minimizing our environmental footprint through sustainable product design.

We monitor supplier performance and biodiversity-related risk through tools such as EcoVadis scorecards and Sedex self-assessment questionnaires. These assessments are reinforced through supplier contracts that include requirements related to the sustainable sourcing of key raw materials, including palm oil. To enhance transparency and accountability, we also implement traceability programs that map the origins of key raw materials such as palm oil.

Our approach is based on our Nature Impacts and Dependencies Assessment, which covers both own operations and the upstream value chain and identifies where impacts and dependencies on nature are most significant. The assessment is aligned with key elements of the Science-Based Targets Network and the early phases of the TNFD LEAP (Locate, Evaluate, Assess and Prepare) approach, providing a foundation for future action.

This work provides an initial basis to understand exposure to biodiversity- and ecosystem-related risks. Coty is currently conducting a dedicated nature risk assessment in line with the TNFD framework, which will provide further insights into these risks and the resilience of the business model and strategy. The outcomes of this risk assessment will be reported in the next reporting period.

We also assess the potential impacts of our own operations on biodiversity-sensitive areas. We use the World Database on Protected Areas and Key Biodiversity Areas datasets to determine the proximity of our manufacturing sites and distribution centers to protected areas. A site is considered to be near a protected area if it is located within 5,000m of the protected area. This threshold aligns with environmental impact assessment practices, balances ecological relevance with operational considerations, and recognizes that ecosystems extend beyond immediate site boundaries.

We repeated this assessment in FY26 and, based on the results available to date, the findings remain consistent with those reported in FY25, identifying five manufacturing sites and two distribution centers located in or near biodiversity-sensitive areas. We continue to engage with site-level stakeholders to evaluate potential impacts and confirm appropriate mitigation measures. Subject to final confirmation of the FY26 assessment results, our current understanding is that operations at these locations do not have a negative impact on surrounding biodiversity-sensitive areas. This conclusion is supported by robust environmental management processes across our sites, including controls to prevent the discharge of untreated or hazardous materials and measures to mitigate other environmental risks. We remain committed to strengthening sustainable sourcing and transparency across our supply chains.

The EU Deforestation Regulation (EUDR) reinforces the importance of sustainable and deforestation-free supply chains through due diligence requirements for relevant commodities and products. In alignment with these objectives, Coty works closely with suppliers and continues to strengthen processes, controls, and governance practices that support sustainable sourcing, supply chain transparency, and long-term sustainability across its value chain.

PALM OIL

Our approach to palm oil focuses on sustainable sourcing and strengthening transparency, traceability and supplier engagement across the supply chain. To support these objectives, we implement a range of controls and participate in collaborative initiatives that promote alignment with recognized sustainability standards.

As part of this approach, we work to source palm oil in line with Roundtable on Sustainable Palm Oil (RSPO) standards and maintain processes to strengthen supply chain traceability and oversight. For purchased palm oil derivatives, an RSPO Certificate of Analysis is recorded within our specification system, providing assurance that materials are covered under the RSPO Mass Balance supply chain model, whereby certified and non-certified palm-derived materials may be mixed in the supply chain, but certified volumes are monitored, balanced and verified in accordance with RSPO requirements.

We complement this with periodic checks of suppliers' RSPO certification status through the RSPO platform, to ensure ongoing compliance. These controls are applied consistently across our global procurement organization and are reviewed annually under our internal RSPO certification management processes. For palm oil sourced through our Third-Party Manufacturers, we assess RSPO certification status through targeted questionnaires and compare certified volumes of palm oil and palm kernel oil against total volumes purchased to monitor the uptake of certified material.

Our palm oil strategy is supported by industry collaboration and collective action. Our actions are aligned with the UN Global Compact Forward Faster Action Guide and support our broader ambition to embed environmental and social responsibility across all aspects of our business. As a member of both the Action for Sustainable Derivatives (ASD) and RSPO, we align our practices with recognized industry standards and collaborate to drive improvements across the broader supply chain.

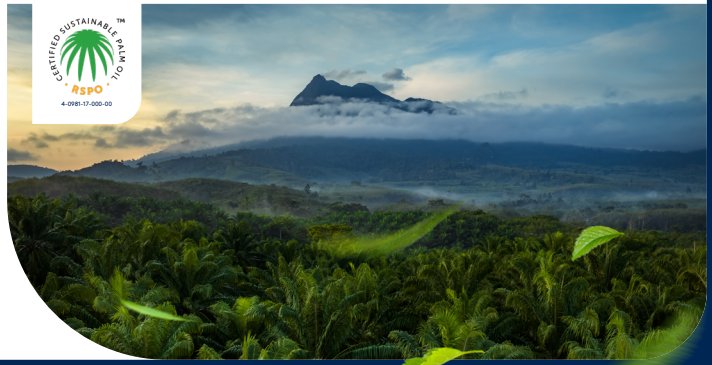
In FY26, we achieved 100% RSPO-certified palm oil for our production sites and third-party manufacturers. RSPO mass balance volumes accounted for 95% of total purchases, with the remaining 5% covered by independent smallholder credits. We continue to engage with our Third-Party Manufacturers to advance our palm oil ambition and promote a consistent approach and shared responsibility across our extended operations. We continued to publicly disclose our Tier 1 palm oil derivative suppliers as part of our commitment to supply chain transparency.

To further enhance visibility and accountability across our palm oil supply chain, we participate in the ASD annual transparency mapping initiative, which helps monitor risks and improve transparency across the global palm oil derivatives supply chain. In FY26, we traced 94.95% of our palm-based raw material volumes sourced for Coty's owned and operated production sites to refineries, 94.03% to mills, and 66.36% to plantations. This enhanced traceability provides greater transparency into our upstream supply chain and supports more effective monitoring of sourcing risks. Based on volumes traceable to mills, Indonesia and Malaysia represented 98% of our palm-based sourcing, helping us focus engagement and monitoring efforts in our key sourcing regions.

ETHANOL

As a key fragrance ingredient that makes up a substantial proportion of many fragrance formulations, ethanol remains a priority focus area due to the significant volumes we source.

We continue to deepen our understanding of the environmental impacts associated with different ethanol sources. In FY26, we reviewed the findings of a supplier-led life cycle assessment that considered alternatives to agricultural ethanol. The insights support our ongoing evaluation of sourcing options and help inform our dynamic sourcing strategy. Further information on our approach to ethanol can be found in the Formula and Ingredients section of Resource Use and Circularity.



METRICS RELATED TO BIODIVERSITY

ENTITY-SPECIFIC BIODIVERSITY METRIC ON RSPO

METRIC	FY25	FY26
	VALUE (%)	
Purchase of RSPO-certified palm oil for our production and our third-party manufacturers	100% (95% RSPO Mass Balance and 5% Independent Smallholder Credits)	100% (95% RSPO Mass Balance and 5% Independent Smallholder Credits)

POLLUTION (E2)

As a manufacturer of beauty products, we are strengthening how we identify, measure, and manage pollutants, while working to reduce their impact across our operations and value chain. By embedding these principles into our decision-making, we aim to protect ecosystems, safeguard public health, and help shape a more sustainable future for beauty.

Our Targets and Progress

At Coty, we are committed to ensuring our products meet the latest scientific and regulatory standards. As of FY26, we have not yet established pollution-related external targets. Our current focus is on ensuring adherence to all applicable regulations and building a robust baseline of data across our operations and value chain, so that future targets are science-based, credible, and aligned with regulatory expectations. We continue to monitor pollution-related impacts across our own operations and upstream value chain. All of our manufacturing sites adhere to our environmental policy, ensuring that the water leaving our sites meets or exceeds local regulatory and wastewater permitting standards. While we have not established targets relating to microplastics and substances of concern and very high concern, we are constantly exploring best practices for this topic.

Our Pollution-Related Policies

Our updated Environmental Policy underpins Coty's approach to pollution prevention and control across operations, products, and our value chain. It sets expectations for compliance with all applicable regulations on pollutants and hazardous substances, supported by our Product & Ingredient Policy and Health & Safety Policy, which establish global standards for product safety, incident management, and environmental protection. Our Environmental Policy directly addresses the mitigation of negative impacts related to water pollution, with a particular focus on wastewater management.

Coty's ingredient standards explicitly prohibit or restrict the intentional use of substances of concern and commit to phasing out ingredients of very high concern where scientifically and legally appropriate. A defined list of substances and ingredients – including heavy metals, plastic microbeads, formaldehyde, benzene, and others – is excluded from intentional use in Coty products, unless due to technically unavoidable traces. Our policies also require risk assessment and mitigation measures across product development, manufacturing, and post-market monitoring. This includes hazard identification, incident investigation, and emergency response protocols designed to control and limit any impact on human health and the environment. Standard Operating Procedures guide incident reporting, corrective actions, and, where necessary, product recall processes.

Together, these policies ensure pollution risks are minimized through responsible ingredient sourcing, stringent product safety assessments, pollution prevention measures, and robust emergency and incident response systems across Coty's global operations and supply chain.

For more information, see Beauty of our Planet Policies.

Our Impacts, Risks and Opportunities

In line with applicable regulations, Coty has long taken action to identify, assess, and limit the use of substances of concern, substances of very high concern, and microplastics. As a result, this remains a material topic for Coty. Our engagement with manufacturing sites on wastewater treatment and discharge controls informed our double materiality assessment, which identified water pollution as material across both our upstream value chain and own operations.

− SUBSTANCES OF CONCERN *Actual*	If substances of concern in Coty's products are not managed in line with regulation and best practice, they may cause environmental harm and pose health and safety risks to workers across the value chain and to consumers.	Upstream · Own Operations · Downstream SHORT · MEDIUM · LONG ACTIONS: Strengthening oversight of substances used in our products and value chain	*Environmental Policy* *Product & Ingredient Policy* *Health and Safety Policy*
! SUBSTANCES OF CONCERN	Risk of repercussions of non-compliance with rules and regulatory requirements regarding the use of hazardous substances, including potential financial and reputational impacts, and increased compliance costs due to the introduction of new regulation.	Upstream · Own Operations · Downstream SHORT · MEDIUM · LONG ACTIONS: Strengthening oversight of substances used in our products and value chain	*Environmental Policy* *Product & Ingredient Policy*
− SUBSTANCES OF VERY HIGH CONCERN *Actual*	If not strictly controlled in line with regulation and best practice, the use of substances of very high concern in Coty's products would lead to negative impacts on the environment and may pose health and safety risks for workers in the upstream value chain, own workforce, and customers.	Upstream · Own Operations · Downstream SHORT · MEDIUM · LONG ACTIONS: Strengthening oversight of substances used in our products and value chain	*Environmental Policy* *Product & Ingredient Policy* *Health and Safety Policy*
! SUBSTANCES OF VERY HIGH CONCERN	Risk of non-compliance with regulations governing the use of hazardous substances, including new or evolving regulatory requirements.	Upstream · Own Operations · Downstream SHORT · MEDIUM · LONG ACTIONS: Strengthening oversight of substances used in our products and value chain	*Environmental Policy* *Product & Ingredient Policy*
− MICROPLASTICS *Actual*	The use of microplastics in cosmetic and fragrance products may cause environmental and health concerns. As these particles are not biodegradable, they contribute to the pollution of waterways and oceans, harming aquatic ecosystems. Microplastics may also pose potential risks to consumer health.	Upstream · Own Operations · Downstream MEDIUM · LONG ACTIONS: Strengthening oversight of substances used in our products and value chain	*Environmental Policy* *Product & Ingredient Policy*
! MICROPLASTICS	Risk of reputational damage and regulatory non-compliance arising from insufficient action to reduce the use of microplastics in product formulation, including in response to new and evolving regulations.	Upstream · Own Operations · Downstream MEDIUM · LONG ACTIONS: Strengthening oversight of substances used in our products and value chain	*Environmental Policy* *Product & Ingredient Policy*
− POLLUTION OF WATER *Actual*	If not properly managed, wastewater discharged from the production of cosmetics has negative impacts on the environment and on the health and safety of local communities, as chemicals used in cosmetic and fragrance formulations can be detrimental to water quality.	Upstream · Own Operations · Downstream MEDIUM · LONG ACTIONS: Monitoring wastewater quality and compliance with local regulations	*Environmental Policy*

− Negative Impact ⊕ Positive Impact ! Risk ✓ Opportunity

Our Strategy and Actions

Our strategy for managing pollution across our operations focuses on preventing environmental harm from wastewater discharge, chemical use, and manufacturing processes. We have prioritized responsible wastewater management, reducing pollutants at the source, and strengthening oversight of substances used in our products and value chain. Our approach to water pollution strategy aligns with the UN Global Compact Forward Faster Action Guide, reflecting our commitment to continually improving our environmental performance.

In parallel, we reduce water pollution by limiting hazardous substances in our products in line with our Product and Ingredient Policy. This approach helps us minimize environmental impacts, use resources more responsibly, and strengthen operational resilience. For more information on how we comply with relevant regulations and manage ingredients including substances of concern, please see Product Health and Safety in Consumers and End-Users.

We are committed to integrating environmental and social criteria throughout our purchasing practices. This extends from supplier selection and onboarding through to performance management, including the actions we take when standards are not met. These expectations are outlined in our Sustainable Sourcing Policy, which sets requirements for suppliers across a range of environmental topics, including pollution prevention.

Although we do not have formal targets for phase-out of microplastics or substances of concern and very high concern, we are committed to complying with all applicable regulations and continue to assess best practices.

In FY26, managing pollution across our operations remained a key focus. At our larger Coty owned and operated manufacturing sites, we operate on-site wastewater treatment and remediation systems where needed to ensure that discharged water meets or exceeds local regulatory and wastewater permitting requirements. We also invest in efficient water purification systems to support efficient water management and responsible wastewater treatment. The apparent increase in certain reported substance concentrations does not reflect an actual change in pollutant concentration at the site. This shift is attributable to a change in laboratory reporting practices following a system migration, which altered the threshold used for reporting non-detected results. No changes were made to the underlying analytical methods or testing quality, and all reported results remain compliant with applicable standards.

We have also reduced the total amount of substances of concern and microplastics due to the continuous efforts to phase them out.

These efforts are supported through ongoing operational investment and led by our R&D teams and scientists, helping to maintain regulatory compliance while advancing product innovation.

To date, no actions have been required in response to remediation needs. However, we maintain proactive monitoring to identify and address potential risks at an early stage.

METRICS RELATED TO POLLUTION

POLLUTION OF WATER

Pollution of water

POLLUTANT	FY25	FY26
	QUANTITY (KG)	
Biochemical Oxygen Demand (BOD)	14,352	16,537
Chemical Oxygen Demand (COD)	28,587	28,772
Phenols (as total C)	43	42
Fluorides	156	95
Zinc and compounds	32	23
Nickel and compounds	7.7	15
Copper and compounds	6.3	7.9
Chromium and compounds	5.6	9.8
Lead and compounds	1.8	1.3
Cadmium and compounds	0.2	0.7
Arsenic and compounds	0.2	1.3
Mercury and compounds	0	1.3
1,2-dichloroethane (EDC)	0.0148	0.13
Benzene	0.0015	0.24
Ethyl benzene	0.0740	0.23
Tetrachloromethane (TCM)	0.0001	0.23
Toluene	0.0740	0.26
Trichloroethylene	0.0015	0.22
Xylenes	0.0788	0.27
Cyanides (as total CN)	0.2958	0.71

Microplastics
Total amount of microplastics that are used during production or procured

MICROPLASTICS USED	FY25	FY26
	QUANTITY (TONS)	
Microplastics outflow	71	32

SUBSTANCES OF CONCERN

Substances of concern

Total amount of substances of concern that are used during production or procured

SUBSTANCES USED	FY25	FY26
	QUANTITY (TONS)	
Substance inflow	675	580

The total amounts of substances of concern that are used during the production or that are procured, split by main hazard classes of substances of concern.

HAZARD CLASS	FY25	FY26
	QUANTITY (TONS)	
Carcinogenicity	272	202
Hazardous to the aquatic environment	240	215
Respiratory/skin sensitization	158	157
Serious eye damage/eye irritation	11	10
Reproductive toxicity	4	5
Aspiration hazard	3	2
Germ cell mutagenicity	2	2
Skin corrosion/irritation	2	2
Specific target organ toxicity (repeated exposure)	2	1
Specific target organ toxicity (single exposure)	0.9	0.5
Flammable liquid	0.9	0.4
Acute toxicity	0.3	0.2

SUBSTANCES OF VERY HIGH CONCERN

Total amount of substances of very high concern that are used during production or that are procured, split by main hazard classes of substances of very high concern

HAZARD CLASS[1]	FY25	
	QUANTITY (TONS)	AS A PERCENTAGE OF TOTAL INGREDIENTS QUANTITY
Total amount of substances of very high concern that are used during production or procured	**230**	**0.31%**
vPvB (very persistent, very bioaccumulative)	225	0.30%
PBT (persistent, bioaccumulative, toxic)	225	0.30%

[1] Every Coty product is developed in compliance with applicable laws and regulations in the markets where it is sold. The substances disclosed herein relate to markets where applicable restrictions are not yet in force or where regulatory transition timelines apply. Phase-out plans have been established for all these materials.

RESOURCE USE AND CIRCULARITY (E5)

OUR PRODUCTS

Products are at the heart of our Beauty That Lasts strategy. Guided by our eco-desirability philosophy, the design choices we make can help reduce environmental impact while creating beauty experiences consumers love. From the way we innovate to the materials we select and the formulas we develop, we aim to use resources more efficiently and keep them in use for longer. Across our fragrance, color cosmetics, skincare and body care portfolio, we are integrating circular design principles as part of our Becoming Carbon Kind strategy.

Our Targets and Progress

Target	*Progress*
Target: 20% — 25%	
Achieve a 20% reduction in packaging from CY 2019 base year by 2030.	We exceeded this target with a 25% reduction in packaging compared to the baseline.
12% — Target: 30%	
Increase use of post-consumer recycled materials to at least 30% by 2030.	In FY26, our products are made of 12% post-consumer recycled materials.[1]
53% — Target: 60%	
Reduce virgin plastic by 60% from CY 2019 base year by 2030.	In FY26, we reduced the use of virgin plastic by 53%.
69% — 100%	
Ensure that 90% of all fiber-based materials come from certified sources by 2030.	In FY26, 69% of all fiber-based materials came from certified sources.
98% — 100%	
Include sustainability criteria in the conception of all new products as of 2020.	In FY26, 98% of our products have been assessed against our internal product scoring methodology.

[1] In line with ESRS E5 metrics, we track the recycled content and recyclability of our packaging materials. Repairability is not applicable for Coty's products, and recyclability of the product itself is not currently disclosed due to limitations in internal data systems.



Our Impacts, Risks and Opportunities

To inform our assessment, we conducted interviews with internal stakeholders, including Research & Development and Procurement. Coty also participated in the Sustainable Packaging Initiative for Cosmetics (SPICE), engaging with peers on packaging initiatives for the beauty industry. We have not yet consulted directly with affected communities on circularity, though we recognize the value of local perspectives and may consider this in future engagements.

− RESOURCE INFLOWS, INCLUDING RESOURCE USE *Actual*	Coty's products and packaging have a negative impact on the environment, biodiversity and local communities (including Indigenous communities) and wildlife by depleting non-renewable resources and contributing to deforestation and land degradation.	*Upstream* *Own Operations* *Downstream* MEDIUM LONG	ACTIONS: Eco-design and use of less and better packaging	*Environmental Policy*
! RESOURCE INFLOWS, INCLUDING RESOURCE USE	Supply chain disruption driven by resource scarcity or limited availability of raw materials poses a risk to Coty's business. Reputational risks may also arise if these constraints lead to sourcing from suppliers that do not meet sustainability standards. In addition, evolving regulations on circularity could create financial and reputational risks for Coty and its critical suppliers.	*Upstream* *Own Operations* *Downstream* SHORT MEDIUM LONG	ACTIONS: Eco-design and use of less and better packaging	*Environmental Policy*
− RESOURCE OUTFLOWS RELATED TO PRODUCTS AND SERVICES *Actual*	The packaging for Coty's products has a negative impact on the environment and biodiversity, particularly when it is made from non-biodegradable materials, especially plastic. Additionally, some of the ingredients found in our products may lead to the contamination of the natural environment.	*Upstream* *Own Operations* *Downstream* MEDIUM LONG	ACTIONS: Promoting circular solutions	*Environmental Policy*
! RESOURCE OUTFLOWS RELATED TO PRODUCTS AND SERVICES	The rise of regulations around packaging creates a risk that Coty will face legal or regulatory fines. Failing to meet consumer demand for sustainable packaging also poses a reputational risk to Coty, and could damage product and brand image and desirability.	*Upstream* *Own Operations* *Downstream* SHORT MEDIUM LONG	ACTIONS: Promoting circular solutions	*Environmental Policy*

Our Product-Related Policies

Our Environmental Policy sets out our commitments to minimizing resource consumption, strengthening waste management, reducing reliance on virgin materials, promoting sustainable product design and contributing to a circular economy, while our Sustainable Sourcing Policy defines our approach to responsible procurement, including requirements for transparency, traceability, and the increased use of renewable and recycled materials. Complementing these, our Nature and Forests Policy reinforces our commitment to protecting biodiversity by preventing deforestation and ecosystem degradation across our value chain. Together, these interrelated policies guide our approach to embedding circular economy principles across our operations and sourcing practices. By aligning environmental stewardship with sustainable sourcing and nature protection, we aim to reduce dependency on virgin resources, extend the lifecycle of materials and products, and scale circular solutions without compromising product performance.

For more information, see Beauty of our Planet Policies.

− Negative Impact + Positive Impact ! Risk ✓ Opportunity

Our Strategy and Actions

ECO-DESIGN

We apply eco-design principles to new innovations through our internal product scoring methodology. Introduced in FY25, this quantitative tool replaced the qualitative Beauty That Lasts Index, which had been used since 2020 to assess the sustainability profile of new innovations. The product scoring methodology provides a more robust measure of environmental performance by comparing the carbon intensity of a new innovation against a benchmark product from our existing portfolio. The resulting score reflects the percentage variation in carbon intensity between the two products.[1]

We monitor implementation through our target to integrate sustainability criteria into the development of every new product. The tool has strengthened our understanding of key carbon reduction opportunities, including lightweighting and the use of post-consumer recycled materials, while helping product development teams make decisions aligned with our environmental strategy and Climate Transition Plan.

For our existing product portfolio, we continue to explore alternative ingredients that promote responsible resource use and move towards circularity, while also focusing on packaging renovation.

In FY26, we finalized the roll-out of our internal product scoring methodology, assessing 98% of new product launches and advancing our target to embed sustainability criteria into the design and development of all new products. This high level of coverage was supported by dedicated resourcing and active cross-functional engagement with R&D teams, which helped teams complete assessments ahead of innovation milestones.

We are also developing eco-design playbooks for high-emitting categories, including packaging, merchandising and media, to guide more consistent and carbon-informed decision-making and support the development of products that are both low impact and eco-desirable. We aim to deploy these playbooks in FY27.

Building on this, we launched a cross-functional project focused on reducing the environmental impact of fragrance bottle decorations, such as metallization and lacquering, by bringing together R&D and Procurement with input from our glass suppliers and external partners such as Quantis. The work aims to map the CO_2 impact of different decoration types, strengthen internal understanding, and enable more transparent, carbon-aware decisions, particularly for new launches.



[1] Our product scoring methodology is an internal tool developed by Coty R&D teams. The score represents a scale of variation in percentage of carbon intensity for a new product, and that ranges between a score of -2 (+-5% variation vs benchmark) and +2 (-27.5% variation). This process is owned and led by R&D teams and new products that have a negative score are escalated for approval.

PACKAGING

Our 'eco-desirability' philosophy guides our approach to packaging, reflecting our ambition to combine environmental responsibility with the luxury, performance and creativity that define the beauty industry. We embed sustainability into product design and innovation so that it enhances appeal for our consumers rather than acting as a constraint. Our targets, which are grounded in circular design principles, support our focus on reducing dependence on virgin resources, promoting circular solutions, and protecting nature. We are continuously working on increasing the use of recycled content across our packaging materials – which include glass, plastic, metal, and paper and wood – to reduce reliance on virgin resources and support more sustainable material flows. Central to our approach is the 4 Rs strategy, which informs decisions from product design through end-of-life by focusing on reducing packaging weight, incorporating recycled materials, improving recyclability, and promoting reuse and refill solutions.

In FY26, post-consumer recycled content (PCR) represented 12% of all packaging materials, compared to 10% in FY25. By material, we achieved PCR rates of 16% for plastics, 5% for glass, 25% for paper and cardboard, and 12% for metal.

We also continued to make progress on lightweighting packaging components and optimizing design, while reducing our use of virgin plastic by 53% versus our 2019 baseline.

FY26 marks the first year of reporting against our expanded target to ensure that 90% of all fiber-based materials come from certified sources. We seek to use certified fiber-based materials wherever possible and sourced 69% certified fiber-based materials during the year. As part of this target, we continue to maintain 99% certified sourcing for folding board boxes.

We are also expanding refill and reuse solutions across product categories. Maximizing recyclability is also a priority in our packaging design and supply chain decisions, especially in light of upcoming packaging-related regulations.

As an active member of the Sustainable Packaging Initiative for Cosmetics (SPICE), we continue to use its guidelines to embed eco-design into our packaging development process and assess the environmental impact of new and improved designs. SPICE also equips our packaging research and development teams with the tools and training needed to apply these standards consistently.

ELLEN MACARTHUR FOUNDATION Member

2030 Plastics Agenda for Business

In 2026, we joined the Ellen MacArthur Foundation's 2030 Plastics Agenda for Business – which is backed by over 1,200 businesses and sets out a clear roadmap to deliver a circular economy.

Packaging Eco-Desirability Strategy

Actions:
- Lightweight glass packaging, including nail polish and foundation formats
- Reduce aerosol aluminum intensity
- Eliminate unnecessary secondary and tertiary packaging

Actions:
- Expand refillable fragrance formats
- Introduce screw-neck fragrance bottle designs
- Design packaging to be retained, reused, and easily refilled by consumers

REDUCE *the weight of packaging*

Promote **REUSABLE** *packaging*



REPLACE *with better materials*

Improve packaging **RECYCLABILITY**

Actions:
- Increase PCR content
- Replace virgin plastics
- Eliminate hard-to-recycle materials
- Source materials produced with renewable energy fiber-based materials

Actions:
- Promote mono-material solutions
- Simplify caps and attachments
- Improve material separation
- Prepare for evolving regulations
- Support industry guidance through SPICE community

SUPPLIER DECARBONIZATION

Encouraging innovation in lower-carbon materials and promoting the use of recycled materials through our supplier decarbonization program.



Adidas Vibes Shower Gel

Adidas Vibes Shower Gel 'Get Comfy' demonstrates how we are putting our packaging strategy into practice, using less virgin plastic and more recycled content in an everyday format. The packaging, which is available in 250 ml and 400 ml bottles, is made with at least 95% recycled materials. The bottle is made from 99.8% recycled PET and the cap from 96% recycled PP.

Reimagining Rigid Packaging

Through packaging innovation, we redesigned the traditional rigid boxes used for Burberry and Hugo Boss gift sets, replacing the conventional grey board core with corrugated paper. This refined design delivers a lighter packaging solution, reducing average box weight by approximately 30% while preserving the structural strength and premium appearance of our signature formats. By using less material without compromising the consumer experience, the new design avoids around 82 tons of board and delivers an estimated 147 tons of CO_2e savings, demonstrating how thoughtful design can reduce environmental impacts while maintaining the elevated experience consumers expect.



Hugo BOSS Launches

Across our Hugo BOSS fragrance portfolio, we are using a series of targeted innovations to embed eco-design principles which reduce impact while maintaining product desirability. For Hugo Boss Dark Blue Eau de toilette, we transitioned from an aluminum cap to a mono-material plastic cap. This shift delivers an estimated 14% reduction in environmental impact, equating to a CO_2 saving of 10% annually.[1]

In our Hugo Deep Red EDP, Hugo Woman EDP, and Woman Extreme EDP lines, we streamlined packaging from three formats to a single optimized design. This has reduced glass weight by 25%, leading to a CO_2 emissions reduction of 24%, demonstrating the role design simplification can play in driving emissions reductions.[1]

Alongside this, we introduced a single optimized design for our Boss Ma Vie EDP, Boss Femme EDP, and Boss Woman EDP lines, while introducing a lightweight cap and bottle that incorporates a total of 25% PCR content, contributing to a CO_2 emissions reduction of 33%.[1]

The last two BOSS BOTTLED BEYOND EDP, for both male and female fragrance, are also available in a refillable format, supporting a more circular approach to packaging.





[1] According to SPICE methodology.

FORMULA AND INGREDIENTS

Our ingredients and raw materials carry important environmental considerations. Through our green formulation strategy, we focus on identifying and addressing the ingredients that contribute most significantly to the impacts of our products across both climate and nature. We have identified several priority ingredient hotspots, including ethanol, fragrance oils, surfactants, silicones, and propellants, where targeted action can help improve environmental performance. For these materials, we are evaluating opportunities to reduce impacts through lower-carbon alternatives, improved sourcing practices, and innovation, while continuing to deliver the quality and performance consumers expect.

By adopting scientific methods such as biotechnology and biomimicry, we aim to design formulas with a lower environmental footprint while maintaining product quality and performance.

Ethanol, which is a key ingredient in our fragrance formulas, is a major focus area. While natural ethanol is typically sourced from crops such as sugar beet, sugar cane, and wheat, it can be a greenhouse gas hotspot at scale. Understanding and reducing its footprint is therefore a key priority for our formulation strategy.

This year, we evaluated a range of lower-carbon ethanol sourcing options as part of our efforts to reduce the carbon footprint of our fragrances. Through a life cycle assessment of ethanol derived from different agricultural feedstocks, we compared their environmental impacts and identified sugar beet-derived ethanol as a lower-carbon and cost-effective solution relative to other alternatives. These insights are helping us make informed, science-based decisions and prioritize the solutions that deliver the greatest environmental benefit.

In FY26, we also worked with key suppliers to conduct a life cycle assessment for our surfactants, surface-active agents which allow us to mix ingredients that do not normally combine, to assess their impact. This identified opportunities for further emissions reductions in our value chain, giving us better data for our reporting. Preliminary findings indicate potential for lower impacts in specific surfactant formulations. We also continued to reformulate our products to phase out the use of high-impact ingredients, such as D5 silicone (Cyclopentasiloxane), in line with regulations.

We have been working closely with our key fragrance partners to better understand the carbon footprint of every fragrance compound and incorporate more reliable supplier data into our carbon footprint calculations. Together, we have identified the 20 fragrance ingredients that contribute most significantly to the carbon footprint of our fragrance portfolio and requested decarbonization action plans for the top five most impactful ingredients from each of our key partners. Building on these efforts, we are working to define key performance metrics and progressively integrate Product Carbon Footprints (PCFs) into our fragrance carbon footprint calculations. As part of the actions being implemented by our fragrance partners to improve circularity and reduce impacts on nature, the use of upcycled ingredients continues to expand across our fragrance portfolio. Our assessment found that the majority of our fragrances contain, on average, more than five upcycled ingredients, demonstrating the growing adoption of circular ingredient solutions within our value chain.





WASTE

Coty is committed to reducing overall waste generation, maximizing recycling and reuse of valuable resources across factories and distribution centers, and ensuring any unavoidable waste is handled responsibly to protect the environment.

Our waste streams include formulation residues generated during production, operational by-products from manufacturing and distribution activities such as wastewater treatment sludge, and post-consumer packaging material generated when products reach the end of their life. Materials commonly found in our solid waste streams include plastics, glass, metals, paper and cardboard. Hazardous waste, primarily from solvents and chemical-contaminated materials, is segregated and managed separately through specialized third-party waste management suppliers.

Our Targets and Progress

Target	*Progress*
0% 0%	
Send zero waste to landfill from Coty factories and distribution centers by 2030.	0% of our waste was disposed to landfill from our factories and distribution centers, via a third-party waste management company. This target relates to recycling, recovery, and disposal in the waste hierarchy.
Target: 80% 80%	
Recycle 80% of waste generated by Coty factories and distribution centers by 2030.	We continued to meet our target, achieving a recycling rate of 80%. This target relates to recycling, recovery, and disposal in the waste hierarchy.



Our Impacts, Risks and Opportunities

− WASTE *Actual*	The production and distribution of Coty's products generate waste that may contribute to environmental impacts, including on climate, nature, and biodiversity. Additional waste may arise during product use, including chemical by-products and non-biodegradable packaging, which can further contribute to environmental pressures.	*Upstream* *Own Operations* *Downstream* SHORT MEDIUM LONG ACTIONS: Preventing waste generation and ensuring responsible disposal	*Environmental Policy*
! WASTE	Increasing legal and regulatory requirements related to waste, including those arising from the EU Plastics Strategy, creates a risk of non-compliance and potential fines for Coty. Heightened stakeholder and public attention on waste management may also expose Coty to reputational risk if it is not perceived to meet evolving expectations, potentially affecting product appeal and brand desirability.	*Upstream* *Own Operations* *Downstream* SHORT MEDIUM LONG ACTIONS: Preventing waste generation and ensuring responsible disposal	*Environmental Policy*

Our Strategy and Actions

We focus on preventing waste at source through the design and optimization of our operations and production processes, maximizing recycling, and ensuring the responsible management of any unavoidable waste. Our targets guide our actions to minimize environmental impacts across emissions-intensive activities, covering the full waste management lifecycle from collection and transportation to processing, recycling, and final disposal.

While we track overall waste generation and broad waste categories through our environmental management process, we currently do not have full visibility of the detailed composition by material type across all waste streams. We also have processes in place for the management of unsold products. For more information, see Metrics related to resource use and circularity.

In FY26, at Coty's manufacturing sites and distribution centers, we sent zero waste to landfill and ensured all our waste management suppliers comply with our targets. Our efforts this year included further optimization of our production processes to reduce waste generation, with efficiency improvements across multiple sites. As a result, we reduced solid waste by 25% and achieved our target of recycling 80% of our waste.

Partnerships with third-party vendors continued to enable the recycling and repurposing of solvents. At key factories, we have processes in place to address ethanol from fragrance production, which is recycled for industrial use, and acetone from nail lacquer production, which is re-blended into alternative fuels. We also look for opportunities to give by-products and industrial waste a second life, for example, reusing industrial wood waste as biomass for heat generation or partnering with third parties to recycle production solvents.

Our Waste-Related Policies

Waste management is guided by our Environmental Policy and implemented through our Environmental Management Processes, which tracks impacts and drives progress toward reduction targets.

For more information, see Beauty of our Planet Policies.



− Negative Impact + Positive Impact ! Risk ✓ Opportunity

METRICS RELATED TO RESOURCE USE AND CIRCULARITY

RESOURCE INFLOWS

METRIC	FY25	FY26
	QUANTITY (KG)	
Total weight of biological packaging materials used during the reporting period (tonnes)	4,231	15,375
Total weight of packaging products used during the reporting period (tonnes)	91,909	87,896
Percentage of biological packaging materials (%)	5%	17%
Total weight of biological raw materials used during the reporting period (tonnes)	2,545	2,557
Total weight of raw materials used during the reporting period (tonnes)	74,883	74,660
Percentage of biological materials (and biofuels used for non-energy purposes) (%)	3%	3%
Overall total weight of biological materials used during the reporting period (tonnes)	6,776	17,932
Overall total weight of products used during the reporting period (tonnes)	166,792	162,556
The absolute weight of secondary reused or recycled components, secondary intermediary products and secondary materials used to manufacture the undertaking's products and services (including packaging) (tonnes)	26,308	27,030
The relative (percentage) weight of secondary reused or recycled components, secondary intermediary products and secondary materials used to manufacture the undertaking's products and services (including packaging)	16%	17%

Breakdown of biological materials that are sustainably sourced plus the certification scheme used and the application of the cascading principle

MATERIAL	APPLICATION OF CASCADING PRINCIPLE	SUSTAINABLE SOURCING SCHEME	MATERIAL WEIGHT (TONS)
Fiber-based materials	Coty prioritizes the use of sustainably certified fiber-based materials such as paper and carton, which promotes the highest-value and longest-use application of wood-based resources before recycling or disposal.	Forest Stewardship Council (FSC) Programme for the Endorsement of Forest Certification (PEFC) Sustainable Forestry Initiative (SFI)	15,375
Palm oil	We support the cascading principle by prioritizing the efficient and responsible use of renewable resources, including certified sustainable palm oil.	Roundtable on Sustainable Palm Oil (RSPO)	2,557

RESOURCE OUTFLOWS

Waste

METRIC	FY25	FY26
	VALUE	
Total waste generated (kg)	23,447,807 kg	20,960,898 kg
Non-recycled waste	5,416,130 kg	6,676,379 kg
Percentage of non-recycled waste	23%	32%
Total amount of hazardous waste	2,341,759 kg	2,816,731kg
Total amount of radioactive waste	0 kg	0 kg

WASTE TREATMENT	FY25		FY26	
	WASTE IS HAZARDOUS	WASTE (KG)	WASTE IS HAZARDOUS	WASTE (KG)
Incineration	✓	225,286	✓	899,256
Incineration	✗	4,057,696	✗	2,677,891
Landfill	✗	442,414	✗	2,318,230[1]
Recycling	✓	2,116,473	✓	1,917,476
Recycling	✗	15,488,118	✗	12,367,043
Other recovery operations	✗	1,117,820	✗	781,003

Durability of Products

METRIC	FY25	FY26
	VALUE (MONTHS)	
Coty's hydroalcoholic products	44	47
Industry average hydroalcoholic products	48	48
Coty's non-hydroalcoholic products	37	40
Industry average non-hydroalcoholic products	36	36

[1] This relates to estimated waste generated in offices, labs and retail stores based on number of employees. In FY26, zero waste was sent to landfill from our factories and distribution centers.

End of Life treatment of unsold product[1]

Coty has taken steps to reduce the end-of-life impacts of unsold products by prioritizing prevention, reuse, recycling, and responsible disposal pathways where products cannot be sold. We work to limit excess inventory through improved demand planning and inventory management, while exploring opportunities to redirect eligible products to other recovery channels in line with applicable quality, safety, and regulatory requirements. Where disposal is unavoidable, we aim to apply responsible waste treatment practices and continue to assess opportunities to improve data, governance, and circularity solutions for unsold goods, including in response to evolving regulatory expectations such as the EU Ecodesign for Sustainable Products Regulation.

PRODUCT TYPE/ CATEGORY	NUMBER OF UNITS DESTROYED	WEIGHT DESTROYED (KG)	REASON FOR DESTRUCTION	PREPARING FOR REUSE (%)	RECYCLING (%)	OTHER RECOVERY INCLUDING ENERGY RECOVERY (%)	DISPOSAL (%)	UNKNOWN (%)
Cosmetic finished goods (CN Code 33)	310,260	28,495	Damage from handling or return	0%	65%	17%	18%	0%
Cosmetic finished goods (CN Code 33)	3,686,189	304,983	Unfit for intended purpose (per laws/ standards)	0%	75%	12%	13%	0%
Cosmetic finished goods (CN Code 34)	9,718	3,345	Damage from handling or return	0%	56%	17%	27%	0%
Cosmetic finished goods (CN Code 34)	81,543	23,559	Unfit for intended purpose (per laws/ standards)	0%	60%	9%	31%	0%

[1]Disclosure requirement by EU Regulation 2024/1781




BEAUTY
of our
PEOPLE
ENHANCED WITH AI

BEAUTY *of our* PEOPLE

Our Approach

At Coty, we know our people are central to our long-term success. The Beauty of our People pillar reflects our commitment to supporting the individuals connected to our business, including our own employees, workers in the value chain, and consumers.

> *We foster an inclusive and supportive workplace where employees can grow, develop and thrive.*

Across our value chain, we promote responsible business practices and seek to uphold human rights through due diligence, supplier and partner engagement. We also work to understand and respond to consumer needs and expectations, building trust through responsible marketing, product safety, product transparency and ongoing engagement. Through these efforts, we aim to create positive outcomes for people across our value chain.

Beauty of our People Policies

Coty has developed a robust set of global policies that translate our social commitments into clear expectations for employees and business partners. Covering areas such as human rights, health and safety, responsible marketing, and sustainable sourcing, these policies embed our values into the way we work and foster transparency, accountability, and respect for people across our operations and supply chain. Anchored in internationally recognized human rights and labor standards, our policies reflect Coty's commitment to responsible business conduct. They are implemented through our internal governance processes and external partnerships.

For more information on how we uphold human rights and address potential impacts on people, see the Upholding Human Rights section. For further details on how we develop and govern our policies, see Beauty of our Planet Policies. Additional information on policies related to our Own Workforce, Workers in the Value Chain and Customers and End-consumers can be found in the dedicated chapters.

The table on the next page provides an overview of our Beauty of our People policies, which are also publicly accessible via our ESG Reporting Hub.



Human Rights and Ethical Business

Respect for human rights is a core commitment for Coty and fundamental to how we operate. Our commitment extends to our own workforce, workers in the value chain, and the consumers and end-users of our products. We are dedicated to protecting the dignity, well-being, and rights of people who are connected to our business – from employees and suppliers to the communities and consumers who experience our products.

Our approach is anchored by internationally recognized standards, including the International Bill of Human Rights and the ILO Declaration on Fundamental Principles and Rights at Work. We are guided by the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises, which shape how we identify, assess, and address human rights impacts. We also draw on other relevant frameworks, such as the UN Women's Empowerment Principles. These standards underpin our due diligence processes, our engagement with business partners, and our efforts to foster a culture of respect and accountability throughout our operations and value chain.

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POLICY	CONTENT	SCOPE	ACCOUNTABILITY	THIRD-PARTY STANDARDS
ASSOCIATE CODE OF CONDUCT	Sets out expected behaviors for all employees. Covers respect, safety, anti-discrimination, fair dealings, workplace conduct and compliance with laws. Includes principles for health, safety, business ethics and environment.	Applies globally to all employees, directors, contractors, ambassadors, volunteers and joint ventures.	Oversight by Compliance Team, Global Compliance Officer, Audit & Finance Committee, and Board of Directors. Breaches are subject to disciplinary action.	References international standards including the UN Guiding Principles, ILO Conventions, OECD Guidelines, and UN Global Compact. Includes alignment with Coty's sustainability and ethics commitments.
CODE OF CONDUCT FOR BUSINESS PARTNERS	Sets out standards for protecting human and labor rights, environmental protection, and anti-corruption across all business partners and their subcontractors.	All Coty business partners.	Chief Procurement Officer and Sustainable Sourcing Team; supported by Compliance Department.	UN Global Compact.
HUMAN RIGHTS POLICY	Outlines commitments to human rights and fair labor practices, including zero tolerance for child labor, forced labor and human trafficking, equal opportunities, safe and respectful workplaces, fair working conditions, freedom of association, grievance mechanisms, ethical recruitment, and responsible business conduct.	Applies to all Coty business entities, associates, and business partners globally.	Oversight by the CEO, Executive Committee, and Senior Leadership Team; includes Chief Procurement Officer, Chief Scientific & Sustainability Officer, Chief People & Purpose Officer, and the Chief Legal Officer.	References International Bill of Human Rights, ILO Conventions, UN Guiding Principles, UN Women's Empowerment Principles, OECD Guidelines, and UN Global Compact.
HEALTH & SAFETY POLICY	Outlines Coty's commitment to a safe and healthy working environment, guided by principles such as prevention, reporting, investigation, training, and evaluation. Emphasizes zero incidents, risk assessments, and compliance.	Applies to all Coty employees and non-employees working across global sites, including manufacturing, distribution, and offices.	Implementation led by line managers. Executive Committee ensures policy integration. CEO and Chief People & Purpose Officer hold overall accountability.	Aligned with applicable H&S laws and regulations. Where national law is insufficient, Coty applies its own standards to protect health.
RESPONSIBLE MARKETING POLICY	Sets commitments for responsible marketing, including transparency, inclusivity, non-discrimination, cultural sensitivity, accessibility, and responsible data practices. Prohibits marketing to children under 16 and certain types of imagery.	All Coty brands and products, including product development, advertising (TV, print, digital and social media), promotions, events, sponsorships, influencer marketing, and point-of-sale activities under Coty's direct control.	Implementation is led by Marketing and other relevant teams across the business. Oversight and enforcement by the Responsible Marketing Taskforce, which is led by Corporate Affairs with Legal and Compliance support.	International Chamber of Commerce (ICC) Advertising and Marketing Communications Code; aligned with global and local laws.
PRODUCT & INGREDIENT POLICY	Defines standards for product safety, ingredient selection, and transparency. Covers a four-stage risk assessment, ingredient exclusions, labeling, and consumer feedback. Includes commitment to avoid product animal testing and ensure product quality.	Applies globally across offices, R&D centers, and Coty-owned and third-party manufacturing sites.	Led by the Chief Scientific & Sustainability Officer, with responsibility shared between Product Safety and Global Quality teams. Includes formal governance, training, and reporting requirements.	Aligned with global product safety regulations, applicable national laws and global scientific research.
PRIVACY NOTICE	Outlines what personal information Coty collects, how it is used, and individuals' rights regarding personal information.	Applies globally across Coty, its affiliates and subsidiaries.	Legal-Privacy team oversees it as part of the company's Privacy Program. A Data Protection Leader, reporting to the Global Compliance function, has been appointed to enhance our sustainability efforts, working in close collaboration with a network of regional compliance officers across our key global markets.	Aligned with applicable data privacy laws.
SUSTAINABLE SOURCING POLICY & SUSTAINABLE SOURCING POLICY FOR BUSINESS PARTNERS	Outlines our approach to ensuring an ethical and sustainable supply chain by integrating social and environmental criteria into purchasing, setting mandatory supplier requirements, and monitoring compliance. It also details our focus on high-risk raw materials like palm oil and mica, which are addressed through dedicated action plans and targets.	Suppliers and upstream partners.	Executive Committee oversight, accountability and implementation by the Sustainability Office and Sustainable Sourcing Team.	Aligned with best practice frameworks and certifications, including UNGPs, Universal Declaration of Human Rights, Modern Slavery Act, ILOs Conventions, EcoVadis, Sedex, RSPO, Action for Sustainable Derivatives (ASD), FSC, PEFC, Responsible Mica Initiative (RMI), Responsible Beauty Initiative (RBI).
GLOBAL PARENTAL LEAVE POLICY	Sets out Coty's commitment to offer every Coty employee, regardless of gender or location, a minimum of 14 weeks of fully paid leave when starting or expanding their family, including through adoption and surrogacy.	Own operations.	Oversight by HR Office, led by Chief People & Purpose Officer.	Aligned with international best practice.

OWN WORKFORCE (S1)

We respect the rights of our employees and are committed to creating a culture of belonging, where individuals are seen, valued, and equipped to succeed. This section highlights our commitment to promoting fair working conditions, equal opportunity, and the health and safety of our workforce.

Our Targets and Progress

Target	*Progress*
Women: 56%	Men: 44%
Maintain gender balance in leadership positions until 2030.	Our top management (senior director and above) is 56% women and 44% men.
Pay equitably (with a gap below 5%) for similar roles and performance, regardless of gender until 2030.	The pay equity gap across three of our four management categories was below 4%. In the leadership category, the gap was 6.2%, reflecting organizational change and talent movement.
Ensure 95% of employees complete comprehensive anti-discrimination training by the end of 2027.	In FY26, anti-discrimination principles were integrated into Coty's annual compliance training, which employees are required to complete each year. Completion is tracked through our existing compliance training target, which aims for a 95% completion rate. As anti-discrimination training is now embedded within this broader program, we are discontinuing this as a standalone target. Performance will continue to be monitored and reported through our compliance training target going forward. For more details, refer to 'Our Governed Beautifully Targets and Progress'.

While employees are not formally involved in setting targets related to material impacts, risks, and opportunities, Coty actively engages them through ongoing consultation and feedback, with leadership increasingly embracing a co-creation approach that values diverse perspectives and emerging ideas.



Our Impacts, Risks and Opportunities

!	HEALTH AND SAFETY	Non-compliance with health and safety laws or failure in our practices could result in legal or regulatory fines, financial loss, or reputational damage.	Upstream · **Own Operations** · Downstream; SHORT MEDIUM ACTIONS: Upholding rights, well-being and safety of own workforce	*Human Rights Policy*; *Health and Safety Policy*; *Associate Code of Conduct*
−	HEALTH AND SAFETY *Potential*	Health and safety management has the potential to affect Coty's workforce, with heightened relevance for employees in R&D and manufacturing sites due to the nature of the activities performed.	Upstream · **Own Operations** · Downstream; SHORT MEDIUM ACTIONS: Upholding rights, well-being and safety of own workforce	*Human Rights Policy*; *Health and Safety Policy*; *Associate Code of Conduct*
✓	WORKING CONDITIONS	Creating good working conditions increases employee availability, reduces absenteeism, and enables stronger leadership and talent retention. This enhances our ability to meet current and future business needs and supports long-term growth.	Upstream · **Own Operations** · Downstream; SHORT MEDIUM LONG ACTIONS: Upholding rights, well-being and safety of own workforce	*Human Rights Policy*; *Associate Code of Conduct*
−	WORKING CONDITIONS *Potential*	Poor working conditions, linked to lack of secure employment, inadequate wages, or loss of work-life balance, can negatively affect workers' well-being in the company.	Upstream · **Own Operations** · Downstream; SHORT MEDIUM ACTIONS: Upholding rights, well-being and safety of own workforce	*Human Rights Policy*; *Associate Code of Conduct*
+	WORKING CONDITIONS *Actual*	Improved working conditions support employee well-being through adequate wages, collective bargaining rights and reasonable working hours. Our flexible working arrangements promote work-life balance and a respectful, empowering workplace.	Upstream · **Own Operations** · Downstream; SHORT MEDIUM ACTIONS: Upholding rights, well-being and safety of own workforce	*Human Rights Policy*; *Associate Code of Conduct*
✓	EQUAL TREATMENT AND OPPORTUNITIES FOR ALL	An inclusive and respectful culture enhances employee engagement, innovation, and Coty's employer brand. It can help attract and retain diverse talent while reducing absenteeism and turnover, supporting business success.	Upstream · **Own Operations** · Downstream; SHORT MEDIUM LONG ACTIONS: Promoting equal opportunity and fair labor practices	*Human Rights Policy*; *Global Parental Leave Policy*; *Associate Code of Conduct*
−	EQUAL TREATMENT AND OPPORTUNITIES FOR ALL *Potential*	Unequal treatment and limited access to opportunities can undermine employee well-being by fostering perceptions of bias and exclusion within the workplace.	Upstream · **Own Operations** · Downstream; SHORT MEDIUM ACTIONS: Promoting equal opportunity and fair labor practices	*Human Rights Policy*; *Global Parental Leave Policy*; *Associate Code of Conduct*
+	EQUAL TREATMENT AND OPPORTUNITIES FOR ALL *Actual*	Providing equal treatment and opportunities has a positive impact on employee well-being by fostering fairness and inclusion, which in turn helps reduce stress, increase a sense of belonging, and enhance overall job satisfaction.	Upstream · **Own Operations** · Downstream; SHORT MEDIUM ACTIONS: Promoting equal opportunity and fair labor practices	*Human Rights Policy*; *Global Parental Leave Policy*; *Associate Code of Conduct*
−	PRIVACY *Potential*	Breaches of data privacy, cybersecurity incidents, or IT system failures may negatively impact employees' personal security and the confidentiality of their information.	Upstream · **Own Operations** · Downstream; SHORT MEDIUM ACTIONS: Protection of personal data and security	*Privacy Notice*; *Associate Code of Conduct*

− Negative Impact + Positive Impact ! Risk ✓ Opportunity

UNDERSTANDING OUR CONTEXT AND IROs

As a global company with a broad and diverse workforce, Coty's materiality assessment covers all individuals who could be materially affected by our operations and actions. Our own workforce includes all individuals engaged in work under our direction and responsibility, both employees and non-employees. Employees are individuals in a formal employment relationship with Coty, whether permanent or temporary, full-time or part-time, primarily working across our offices, production sites, and R&D centers. Non-employee workers are those such as self-employed individuals who provide labor directly to Coty and agency workers contracted through third-party organizations mainly engaged in employment activities. This typically includes agency workers, freelancers, contractors, beauty advisors, and merchandising personnel. While these non-employees are not directly employed by Coty, they work under our direction and perform roles integral to our operations. Our assessment considered risks and opportunities relevant to our workforce and their interaction with our business model and strategy.

We remain committed to continuous monitoring and early detection of risks. Our FY26 update of the DMA process reconfirmed our key focus for strategy and action, including working conditions, health and safety, and equal treatment and opportunity. The reassessment also identified privacy as an additional potential impact. Human rights was not identified as a material topic within our own operations, reflecting our concentration in developed markets. The outcomes of the assessment are integrated into Coty's risk management systems to ensure ongoing oversight.

As Coty advances its transition plan to reduce environmental impacts and move towards net-zero, we recognize that it may create changes which affect our workforce and value chain. The main impacts relate to upskilling and reskilling, as employees adapt to new technologies, processes, and regulatory requirements. Overall, we expect these impacts on our workforce to be predominantly positive, and have identified limited negative impacts to date. The primary impact is growing demand for new skills linked to decarbonization, including renewable energy management, sustainable sourcing, and low-carbon process technologies. These capabilities are supported through internal programs such as Sustainable Procurement Practices and Beauty That Lasts training, alongside the creation of new roles.

To date, we have not identified any material negative workforce impacts, such as role displacement or site closures, reflecting our current focus on efficiency improvements and supplier engagement rather than fundamental changes to operations.

As part of our climate risk assessment, we have also evaluated potential impacts on workers in our operations. The most significant risk identified was heat stress, as in geographies where production and logistics activities take place, rising temperatures and more frequent extreme heat events could affect workers' health, well-being, and productivity. To mitigate this risk, we are upgrading facilities with thermal insulation, advanced cooling systems, and reflective roofing, as well as adjusting work schedules to cooler parts of the day.

Coty upholds labor laws in every country where we operate, supported by the principles set out in our Human Rights Policy. This policy applies across our operations, Tier 1 suppliers, and our wider value chain, including in areas where manual activities such as farming or mining may expose vulnerable groups to greater risks. Through our supplier engagement initiatives, including the Supplier Decarbonization Program, we support partners on their own decarbonization journeys and encourage alignment with our human rights and labor standards. In this way, Coty aims to ensure that the transition to net-zero is both just and inclusive for workers across our operations and value chain.

Our Own Workforce-Related Policies

Coty's approach to our own workforce is guided by applicable legislation and supported by global policies that reflect our commitment to employees. The Coty Associate Code of Conduct sets out our expectations for a safe and respectful working environment, including equal treatment and opportunities for all, fair working conditions, and health and safety. Our Human Rights Policy further reinforces these commitments, outlining our approach to ensuring safe and healthy working conditions, fair wages and benefits, reasonable working hours, and the right to freedom of association and collective bargaining, while promoting respect and equal employment opportunities. It complements our annual Modern Slavery Statement, outlining the actions taken to prevent modern slavery and human trafficking in our operations and supply chain. In addition, our global Health and Safety Policy governs the management of work-related risks across all sites, including manufacturing, distribution, and corporate offices, and defines our responsibilities to employees and local communities.

All policies are aligned with international standards, detailed in the Our Policies section in the Beauty of our People chapter, and publicly available through our ESG Reporting Hub.



ENHANCED WITH AI

Our Strategy and Actions

Coty is committed to upholding the rights, well-being, and safety of all colleagues by ensuring fair labor practices, providing safe and healthy workplaces through training and other initiatives, and maintaining high standards of ethical conduct. As one of the world's largest beauty companies, we serve a diverse global consumer base. To meet the needs of our people and drive business performance, we are building a workplace where all employees feel welcome, valued and included.



Governance

Workforce-related actions are shaped through ongoing planning, monitoring, and engagement across leadership and HR functions. The CEO and Chief People and Purpose Officer regularly review workforce-related risks and opportunities, drawing on insights from Talent and Development, HR, Legal, Compliance, and employee feedback and incident data. Governance of our own workforce strategy sits with the Chief People and Purpose Officer and is supported by a cross-functional group of senior leaders, with regular strategic reviews involving the CEO. Oversight is provided by our Board and its committees, including the Remuneration and Nomination Committee, which reviews matters related to culture, human capital, talent management, and inclusion to ensure alignment with Coty's values and stakeholder expectations, with a strong focus on diversity and inclusion.

Responsibility for implementation is embedded across the organization. Our Talent and Development team leads employee training and development initiatives under HR oversight, while employment practices are managed locally by country HR teams, supported by Regional HR leaders to provide consistency across markets. Our Legal team provides global guidance, and business leaders work closely with HR business partners to address workforce-related matters and support the delivery of our People strategy.

EQUAL TREATMENT AND OPPORTUNITIES FOR ALL

At Coty, we create products to unleash every vision of beauty. We can only do this when our people understand and represent the world that we serve and have equal opportunities to contribute and thrive in their roles. Our approach focuses on fostering a diverse and inclusive workplace by advancing representation, promoting fair and transparent employment practices, and providing inclusive benefits and support.

We welcome diversity throughout our organization. Women make up a large proportion of our employees and customer base. We monitor gender balance in leadership roles and have 56% women and 44% men in top management, defined as at the Senior Director level and above. As part of our ongoing commitment to pay equity for similar roles and performance, regardless of gender, we conduct regular internal reviews. These reviews include systematic analyses of pay data to identify and address any disparities based on objective evidence. Recognizing that every individual and role is unique, and that statistical variation exists within any large data set, we have established a pay equity target threshold of 5% or less.

In FY26, the gender pay equity difference across three of our four management categories was below 4%. In the leadership category, the gap was 6.2%, reflecting organizational transformation and talent movement within our small management population. As a result, individual changes can have a proportionally greater impact on the reported figure. We continue to monitor this closely as the organization evolves. In preparation for emerging pay transparency requirements, we continue to assess our approach and identify opportunities to strengthen transparency and equitable outcomes. Alongside this, during FY26, we continued to roll out our parental leave policy, aiming for consistent access for eligible employees and encouraging uptake.

All eligible employees, regardless of gender, have access to the same fully paid parental leave entitlement available in their local market. Coty has established a global minimum of 14 weeks of fully paid parental leave, with longer leave entitlements available in several countries. This policy is part of Coty's global benefits framework and applies across all offices and eligible employment types, supporting shared caregiving and equal access to parental time off.

In the United Kingdom, we maintained our Disability Confident certification, which recognizes our efforts to recruit, retain, and support employees with disabilities, and reflects our ongoing commitment to fostering an inclusive workplace. We are committed to fostering a safe, respectful, and inclusive workplace and promoting equal employment opportunities for all employees without discrimination on any protected characteristic under applicable laws. These commitments are reflected in our Associate Code of Conduct and Human Rights Policy.

We are committed to rolling out comprehensive anti-discrimination training and strengthening our understanding of the makeup of our workforce to help inform relevant initiatives. Through Coty Academy, we offer training that supports awareness of professional conduct, workplace behavior, and non-discrimination. In FY26, we enhanced our annual mandatory compliance training by embedding anti-discrimination principles. Participation and progress are monitored through our existing compliance training target, which aims for a 95% completion rate. For more details, please see Governed Beautifully.

The actions outlined above are part of our continuous improvement process. While we share qualitative details and expected outcomes, operational and capital expenditures are still under assessment.

DEVELOPING OUR PEOPLE

As Coty evolves, we continue to invest in the skills, capabilities, and leadership needed to support our strategy. Through leadership development, digital capability building, mentoring, and early career programs, we help employees build meaningful careers while supporting long-term business performance.

In FY26, through large-scale upskilling initiatives, we focused on building the skills employees need for the future, enhancing productivity, and adapting to a rapidly evolving business environment. This included a global AI training program and the launch of PowerUp, Coty's global people manager program.

More widely, we seek to broaden access to development opportunities through local initiatives and partnerships, recognizing that workforce needs and priorities vary across markets. In FY26, we implemented structured mentoring programs in key geographies including Canada, Switzerland, and the Netherlands. In Switzerland, internship and mentoring programs contributed to 40% of roles being filled by interns and six permanent hires from the internal talent pool. In Canada, participation rates in mentoring programs reached approximately 40%, with re-enrolment rates exceeding 80%.



Supercharge Coty with AI

Through our Supercharge Coty with AI program, we rolled out a range of initiatives designed to help employees confidently integrate generative AI into their daily work. All computer-based employees now have access to Microsoft Copilot, with additional Pro licenses for selected teams. We also continue to assess and introduce additional tools that can support our teams to streamline everyday tasks, improve efficiency, and focus on higher-value activities.

To help our people navigate a rapidly evolving digital landscape, we developed a program to build AI capabilities across Coty, structured under a 30-60-90 day challenge. The program guided employees from capability mapping and identifying early quick wins, through to in-person workshops, pilot programs, and championing successful ideas.

Our "Supercharge Coty with AI" workshops brought learning to life, combining foundational knowledge in generative AI with practical experience using Copilot. These sessions have reached approximately 2,146 employees from across functions and 11 countries, primarily through in-person delivery, complemented by digital learning. In parallel, 75 employees have completed a 10-week external training, supporting deeper capability building across the organization.





PowerUp

PowerUp is Coty's new global program to upskill people managers, equipping them with the tools to drive performance and engagement during our next phase of transformation under Coty.Curated.

Launched in early 2026, the in-person training program is being piloted across five markets ahead of a global rollout by October 2026. It began with a train-the-trainer model, bringing key leaders from across our markets to Amsterdam for an intensive week of leadership development. These leaders now act as program champions and facilitators, delivering the training within their local markets. Designed for people managers at the Manager, Senior Manager, and Director levels, PowerUp consists of eight modules delivered over 12 months, combining practical leadership tools with opportunities to build connections and share experiences with peers across Coty.

In its first year, PowerUp aims to reach more than 1,000 people managers worldwide, helping to build more consistent, high-impact leadership across the organization in an engaging and interactive way.

WORKING CONDITIONS

We are committed to fostering a fair and respectful working environment with opportunities to grow. We seek to provide employees with meaningful career opportunities, competitive benefits, and the support needed to succeed in a changing business environment.

Through structured development, performance management, and mentoring programs, we help employees build skills and expand their knowledge. These processes also help us identify and nurture those with leadership potential. At the start of each year, employees work with their managers to set goals, supported by regular check-ins throughout the year. A formal mid-year review provides an opportunity to celebrate achievements, reflect on progress, and refine development plans, followed by a year-end self-assessment.

We also actively promote internal mobility. Across several markets, including Eastern Europe and Italy, we encourage cross-affiliate moves, helping employees broaden their experience, build new skills, and expand their professional networks. These opportunities support employee engagement, career development, and long-term retention, while helping us build an agile and connected workforce.

In FY26, we introduced a new Global Pulse Survey to strengthen how we listen to and engage with employees and to help inform our strategy. Nearly 6,000 colleagues participated across regions and functions. Survey results are reviewed by the Executive Committee, Senior Leadership Team, and relevant internal teams to ensure insights are translated into practice. Key resulting actions include strengthening clarity around strategic priorities, increasing investment in development initiatives such as PowerUp, and simplifying processes and ways of working to support greater speed, clarity, and accountability. This forms part of our ongoing commitment to maintaining regular, transparent dialogue and continuously improving together.

We are committed to providing fair working conditions and competitive benefits, tailored to the local needs of our global workforce of over 11,000 employees. We regularly review our benefits against market benchmarks. In Switzerland, for example, we introduced an additional pension plan and refreshed our fitness offering following a comprehensive review in FY26. Where possible, we also provide flexible ways of working that help employees balance professional and personal commitments. These include part-time options, flexible hours, and a combination of remote and on-site work. Where feasible, this flexibility extends to internships.

We are committed to fair pay for all employees, in accordance with local laws and collective agreements. This supports our broader approach to respecting human rights and promoting employee well-being by ensuring economic security, dignity, and transparency in the workplace. In FY26, wage compliance and alignment with collective agreements were monitored across our operations, covering 98%[1] of our employees. We regularly review wage practices to ensure adherence to local standards and our internal policies.



[1] Excluding unpaid leave employees

HEALTH, SAFETY & WELL-BEING

We maintain a strong focus on health and safety across our operations for both employee and non-employee workers. Our approach is underpinned by a comprehensive global Health, Safety and Environment (HSE) management system, supported by our Global Health and Safety Policy. This governs the management of work-related risks across our manufacturing, distribution, and office sites and reflects our broader commitment to employee well-being. We track performance using the Total Recordable Incident Rate (TIR) and have no work-related fatalities on record. All recordable incidents, serious near-misses, and first aid cases are documented, investigated, and monitored.

Within our factories and distribution centers, we prevent, mitigate, and control the risk of accidents and work-related illnesses through the Coty Supply 6 Key Elements Assessment (6 KEA) HSE Management Program.

We strive to continuously improve processes and management systems and progress toward zero health and safety incidents, occupational illnesses, and environmental incidents. Corrective actions are implemented and shared across sites to support continuous improvement. Our 6 KEA HSE Management Program applies to all our factories and distribution centers and includes annual internal safety audits, action planning, and site-specific risk assessments. Results are reported monthly through the Supply HSE Scorecard.

The program is supported by defined safety policies, standards, operating procedures, and guidelines, which help us manage HSE risks effectively. Each site conducts an annual self-assessment led by the site safety leader and is externally audited by ENHESA experts on HSE Legal Compliance every three years. We also maintain and regularly update our Material Handling Safety Standard, with all manufacturing and distribution centers conducting self-assessments and implementing site-specific action plans to ensure ongoing compliance and continuous improvement. Mandatory training is tracked monthly through our HSE scorecard process. Each of Coty's factories and distribution centers is responsible for ensuring effective Qualified Occupational Health Services and site-specific health services.

In FY26, we launched a pilot of the "Safe Start" Behavioral Approach Program, which is designed to strengthen individual capability to recognize risks and encourage safe behaviors and habits that prevent accidents. We have also enhanced our management of Safety Data Sheets, risk assessments, and communication flows, by using a new digital approach, which improves the accessibility and consistency of safety information at site level. We will assess the feasibility of rolling out these initiatives more widely in FY27.

This year, we also enhanced machine shop standards and delivered robust, site-level risk assessments across our operations. This included developing and expanding digital tools to support incident management across our manufacturing and distribution network, ensuring consistent monitoring, reporting, and continuous improvement. We also moved forward with fire protection system improvement projects at two of our sites to enhance our safety infrastructure.

We actively engage employees in the continuous improvement of our HSE program by encouraging them to report near misses, raise hazards, and empower them to stop work if unsafe conditions are present.



A Historic Safety Milestone at Senador Canedo

Our Senador Canedo site achieved its strongest safety performance on record, reaching 365 days with no recordable incidents, creating a Total Recordable Incident Rate of zero and 1.93 million hours worked safely. This milestone demonstrates a deeply embedded culture of accountability, care, and prevention across the site.

Senador Canedo provides a strong example of how our safety approach continues to evolve in practice. Key indicators highlight a clear shift toward a more preventive and transparent approach to safety across the board. There was a 58% reduction in first aid cases, a 56% increase in near miss reporting, and 436 early risk identification reports.

Digital Hazard Tours increased the identification of unsafe conditions by 227%, and Behavioral Observation Safety tours increased by 243%, reinforcing leadership presence in the field.

We also recognize and reward excellence. Employees receive comprehensive HSE training during onboarding, covering site-specific hazards and policies, with additional training for each job assignment.

As part of our ongoing digitalization journey, in FY26 we implemented a digital solution to enable remote HSE Virtual Safety Reviews across our sites. Over 20 virtual hazard reviews were conducted, supporting the safe execution of projects, reinforcing safe working conditions, and promoting the standardization of safe behaviors.

In parallel, we have implemented CoSafety, a digital incident management platform across all sites, enabling a more structured approach to root cause analysis and strengthening the consistency and effectiveness of action plan management. Originally developed at our Senador Canedo manufacturing site, CoSafety supports incident reporting, investigation governance, action tracking, and organizational learning across operations. In FY26, the platform facilitated 100% digital reporting and investigation governance, providing real-time data that improves visibility of operational risks, reinforces accountability, and supports data-driven decision-making. Together, these capabilities are driving more proactive risk management and embedding a stronger, more consistent safety culture across our manufacturing network.

Within our offices, our health and safety approach is informed by a comprehensive risk assessment we conducted covering all aspects of employee safety. The assessment explored our incident prevention protocols, including existing procedures for responding to emergencies and mitigating risks. It identified training opportunities for employees around recognizing and responding to potential threats, which will help foster a culture of safety awareness throughout the organization.

Across all locations, we are committed to meeting or exceeding applicable health and safety regulations in the jurisdictions in which we operate.



Supporting mental and physical well-being is an important part of our people strategy. Coty Academy offers learning resources on stress management and mental health, while many offices, R&D centers and supply chain sites provide access to healthcare services and locally tailored well-being programs.

In FY26, we continued to support employee well-being at our offices through practical, locally tailored initiatives that combine preventive care with everyday engagement. In Italy, we introduced partnerships with local healthcare providers to offer medical check-ups at reduced rates, alongside additional paid leave for medical appointments. Across Eastern Europe, well-being programs, cultural events and community initiatives helped strengthen employee engagement and connection.

At our Granollers factory in Spain, we offer physiotherapy support alongside on-site medical services, helping address musculoskeletal risks linked to production line work. The no-cost service is available to 699 employees during working hours, supporting both employee well-being and attendance. On average, 70 employees use the service each month, with consistently high levels of satisfaction.

We also provide free access to the Employee Assistance Program, offering confidential psychological, emotional, and work-life support to employees and their direct family members. The program helps employees address personal and professional challenges early, supporting mental health and reducing risks such as absenteeism, burnout, and attrition. In FY26, 63 employees used the service and 117 sessions were delivered, with consistently high satisfaction rates.





PRIVACY

At Coty, we recognize that protecting the personal data of our employees is fundamental to building trust and maintaining a respectful and secure working environment. We are committed to safeguarding personal information and ensuring it is handled responsibly, transparently, and in line with applicable data protection laws and our Global Data Privacy Policy.

In the context of rapidly evolving technologies, including artificial intelligence, we continue to enhance our data governance framework to ensure that the use of employee data remains appropriate, controlled, and aligned with our privacy principles. This includes reinforcing expectations around responsible data use and maintaining clear oversight of how data is accessed and processed across systems. Access to sensitive personal information is strictly limited to authorized individuals and governed by clear requirements to ensure confidentiality and compliance.

As a creative company, we recognize the potential of artificial intelligence to enhance innovation and productivity across our business. In FY26, we accelerated our adoption of generative AI tools through targeted pilots and strategic partnerships across our business. As we assess emerging tools and use cases, we are focused on balancing innovation with appropriate governance, security, and responsible use.

We continue to strengthen our AI partner ecosystem, providing clear guidance on approved tools, prioritizing high-value applications, and building relationships with trusted partners that can support long-term business value.

In FY26, Coty began developing a company-wide approach to AI transparency, aligned with the EU AI Act and evolving regulatory expectations. This approach applies across relevant use cases, including marketing, and communications. Disclosure is assessed case by case, considering whether AI use could influence decisions, create a misleading impression, or present synthetic content as real. We have updated the Coty AI Policy to provide clear governance to support compliance with our approach. This was published internally in early FY27.

For more information on our approach to data protection and privacy, please see Consumer Privacy in Consumers and End-users.



Dialogue and Human Rights

ENGAGING WITH OUR OWN WORKFORCE

At Coty, we are committed to ensuring that employee perspectives are reflected in decision-making. We respect the right to social dialogue and engage regularly with workers' representatives wherever they are in place. These mechanisms help surface emerging concerns, strengthen understanding of employee priorities, and support effective decision-making.

We host regular company-wide town halls that are open to all employees with access to a Coty email address, enabling us to share strategic and organizational updates and gather feedback from across the workforce. We also foster open dialogue through leadership lunches and other engagement opportunities.

Responsibility for ensuring that workforce perspectives are monitored lies across several functions. Local HR Leaders manage engagement at the country level, while Regional HR Heads coordinate practices across multiple markets. Our legal team provides global oversight, and specific topics are often addressed collaboratively by HR business partners and relevant business leaders. Although we do not currently have a Global Framework Agreement in place, we uphold the right to representation and support structured dialogue across our regions, including where union rights are limited, and we maintain ongoing dialogue with representative bodies across the majority of our subsidiaries in Europe, Asia, and the Americas.

Employee feedback is reviewed through established governance processes involving HR, Legal, Compliance, and business leaders, and we seek to ensure that voices from more vulnerable groups are heard. This is supported by our inclusive leadership training. Insights gathered through surveys, town halls, representative bodies, and direct dialogue help inform decisions related to employee experience, workforce priorities, and organizational effectiveness. In addition to formal engagement channels, employees can raise questions, concerns, and feedback directly with managers, HR, Legal and Compliance teams.

This approach supports our ambition to continually improve the workplace and ensure employee perspectives are considered as the business evolves.

We do not currently have a formal mechanism to assess the effectiveness of workforce engagement; however, we recognize the value of tracking impact and outcomes over time. This is something we will look to explore in the future.

The Global Pulse Survey provides an additional channel for employees to share feedback and helps inform actions across the business. Further information on the survey and resulting actions can be found in Working Conditions.



Beauty Advisors Contest in Spain

Empowering our frontline teams to actively contribute to business performance and brand development drives employee engagement. In FY26, we launched a recognition initiative inviting Beauty Advisor teams from across department stores in Spain to develop and submit commercial ideas for key Coty brands. Using a structured Coty framework, teams developed proposals focused on key growth levers, including assortment, merchandising, and customer experience. The initiative encouraged creativity, collaboration, and greater ownership of in-store performance.

The initiative generated high levels of engagement across both Prestige and Consumer Beauty divisions, with each store and team presenting tailored proposals rooted in frontline insight. Two winning teams, one from each division, were selected and invited to Coty's Barcelona office for an experience designed to deepen their connection to the business.

HUMAN RIGHTS AND ACCESS TO REMEDY

In addition to our broader engagement approach, we apply recognized best practices for addressing concerns and remediating impacts. We are committed to conducting business lawfully and ethically, and as signatories to the United Nations Global Compact, we uphold principles related to human and labor rights, environmental protection, and anti-corruption. Our approach is grounded in internationally recognized standards, including the UN Guiding Principles on Business and Human Rights and the International Labour Organization's core conventions.

> *When it comes to our workforce, we are committed to safe, fair, and respectful working conditions – ensuring adequate working hours, fair wages and benefits, and equal opportunities for all.*

We uphold employees' rights to freedom of association and collective bargaining and embed health and safety into our policies and management systems, with a strong focus on preventing accidents and protecting well-being at work. This commitment is embedded in our Beauty That Lasts sustainability strategy, particularly within the Beauty of our People pillar, which emphasizes anti-discrimination, balanced representation, employee well-being, and fair labor practices.

For Coty, creating space for people to raise concerns is a key priority. Our formal grievance mechanisms ensure that issues can be voiced safely, addressed fairly, and resolved without fear of retaliation. Coty operates a formal whistleblowing mechanism to ensure concerns can be raised and addressed transparently, safely, and effectively.

Our central channel for raising human rights concerns is the Coty Ethics & Compliance Hotline, operated by an independent third party. It is available at all times, in multiple languages, and guarantees anonymity and confidentiality. All concerns raised through Coty's grievance and whistleblowing mechanisms are reviewed case by case by the Global Compliance Team as part of our structured due diligence and compliance processes. Allegations are handled under principles of good faith, confidentiality, cooperation, objectivity, and impartiality. Where necessary, internal investigations are initiated, with corrective and preventive actions (CAPAs) implemented and monitored through to resolution. The Global Compliance Team tracks and records all reports, maintains oversight of outcomes, and provides quarterly anonymized updates to the Executive Committee and the Audit & Finance Committee.

Beyond the hotline, employees also have direct channels to raise concerns with their manager, HR Business Partner, compliance contact, or the Legal Department. These channels are clearly outlined in Coty's Associate Code of Conduct and reinforced through ongoing policies, training, and awareness campaigns. Together, they provide multiple options for people to speak up and ensure that concerns are surfaced, addressed fairly, and resolved in a timely manner. We ensure that all employees understand these expectations and standards. All new employees receive the Associate Code of Conduct and are required to confirm that they have read it, and onboarding training covers business conduct, ethics, and our sustainability pillars.

Anonymity, confidentiality, and protection from retaliation are guaranteed across all channels. These safeguards are clearly stated in our policies and reinforced through training. Coty does not tolerate retaliation against anyone who raises a concern in good faith or participates in an investigation, and any breach may result in disciplinary action, up to and including termination of employment or supplier contracts.



METRICS RELATED TO OWN WORKFORCE

Employees

While we do not make nomination or employment decisions based on legally protected characteristics, the tables below show certain statistics about our leadership and wider team.

CHARACTERISTICS OF COTY EMPLOYEES

Information on employees by gender

GENDER	FY25	FY26
	NUMBER OF EMPLOYEES (WORKFORCE)	
Male	3,859	3,684
Female	7,119	7,015
Not Reported	1	-
Total employees	10,979	10,699

Beauty Advisors (approximately 636 employees) are excluded from the headcount reported in the Sustainability Report due to insufficient workforce data granularity. The total workforce, including Beauty Advisors (approximately 11,335 employees), is reported in the FY26 Form 10-K.

Number of employees in countries with 50 or more employees representing at least 10% of total number of employees

COUNTRY	FY25	FY26
	NUMBER OF EMPLOYEES (WORKFORCE)	
Brazil	2,335	2,342
Spain	1,465	1,526
United States	1,706	1,519

Information on employees by contract type and gender

GENDER	FY25	FY26	FY25	FY26	FY25	FY26	FY25	FY26
	NUMBER OF EMPLOYEES		NUMBER OF PERMANENT EMPLOYEES (WORKFORCE)		NUMBER OF TEMPORARY EMPLOYEES (WORKFORCE)		NUMBER OF NON-GUARANTEED HOURS EMPLOYEES (WORKFORCE)	
Male	3,859	3,684	3,805	3,641	54	43	0	0
Female	7,119	7,015	6,944	6,856	175	159	0	0
Total	10,979	10,699	10,750	10,497	229	202	0	0

Information on employees by type of contract and by gender

GENDER	FY25	FY26	FY25	FY26	FY25	FY26
	NUMBER OF EMPLOYEES		NUMBER OF FULL-TIME EMPLOYEES		NUMBER OF PART-TIME EMPLOYEES	
Male	3,859	3,684	3,813	3,627	46	57
Female	7,119	7,015	6,492	6,418	627	597
Total	10,979	10,699	10,306	10,045	673	654

Employee turnover[1]

GENDER	FY25	FY26
Total number of employees who have left the company	1,858	1,993
Employee turnover	17%	19%

[1]The turnover rate has been calculated as the rate between the number of employees with terminated contracts and the total headcount at the end of reporting period

CHARACTERISTICS OF COTY NON-EMPLOYEES

The total number of non-employees in own workforce is 16,336. Non-employees are reported on a headcount basis (rather than full-time equivalent basis). The figures represent 68% of in-scope spend associated with this worker category, and therefore does not cover the full non-employee population. We will work on strengthening our coverage year over year.

COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE

GENDER	FY25	FY26
Percentage of total employees covered by collective bargaining agreements	46%	48%
Global percentage of employees covered by workers' representatives	48%	49%

COVERAGE RATE	FY25	FY26	FY25	FY26	FY25	FY26
	COLLECTIVE BARGAINING COVERAGE FOR EMPLOYEES - EEA (FOR COUNTRIES WITH MORE THAN 50 EMPLOYEES REPRESENTING OVER 10% OF TOTAL EMPLOYEES)		COLLECTIVE BARGAINING COVERAGE FOR EMPLOYEES - NON-EEA (FOR COUNTRIES WITH MORE THAN 50 EMPLOYEES REPRESENTING OVER 10% OF TOTAL EMPLOYEES)		SOCIAL DIALOGUE - WORKPLACE REPRESENTATION (EEA ONLY) (FOR COUNTRIES WITH MORE THAN 50 EMPLOYEES REPRESENTING OVER 10% OF TOTAL EMPLOYEES)	
0-19%	-	-	-	-	-	-
20-39%	-	-	-	-	-	-
40-59%	-	-	-	-	-	-
60-79%	-	-	-	-	-	-
80-100%	Spain	Spain	Brazil	Brazil	Spain	Spain

ADEQUATE WAGES

In FY26, all Coty employees were paid an adequate wage, meeting or exceeding applicable legal minimums.

DIVERSITY METRICS

Gender distribution (in number and percentage) of employees at top management[1] level and Executive Committee[2]

METRIC	FY25	FY26	FY25	FY26
	NUMBER		PERCENTAGE	
Women at top management level	212	206	53%	56%
Men at top management level	187	164	47%	44%
Women in the Executive Committee	3	2	75%	40%
Men in the Executive Committee	1	3	25%	60%

Distribution of employees by age

METRIC	FY25	FY26
Total employees aged under 30	1,887	1,692
Total employees aged 30 to 50	6,782[3]	6,312
Total employees aged over 50	2,308	2,695

TRAINING AND SKILLS DEVELOPMENT METRICS

METRIC		VALUE
Average number of training hours per employee (workforce)		2
Average number of training hours per employee by gender	Male	1.7
	Female	2

METRIC	VALUE
Workers who participated in performance reviews	100%[4]

[1] A top management or leadership position is defined as Senior Directors, VP and above
[2] Coty-specific metric
[3] Employee numbers reported in the FY25 age categories "30 to 50 years" and "over 50 years" were inadvertently transposed. The comparative figures have been corrected accordingly. The restatement does not affect the total number of employees reported for FY25.
[4] Excluding Beauty Advisors

HEALTH AND SAFETY METRICS

METRIC	FY25	FY26	FY25	FY26
	EMPLOYEES		NON-EMPLOYEES[1]	
Percentage of own workforce covered by the company's health and safety management system based on legal requirements or recognized standards or guidelines	100%	100%	n/a	100%
Number of fatalities as a result of work-related injuries and work-related ill health	0	0	n/a	0
Number of recordable work-related accidents	14	6	n/a	10
Rate of recordable work-related accidents	0.75	0.33	n/a	n/a[2]
Number of cases of recordable work-related ill health	0	0	n/a	4

WORK-LIFE BALANCE METRICS

METRIC		VALUE
Percentage of employees entitled to take family-related leave		86%
Percentage of entitled employees that took family-related leave		11%
Percentage of entitled employees that took family-related leave by gender	Male	8.1%
	Female	12%

REMUNERATION METRICS

METRIC	FY25	FY26
	VALUE	
Gender pay gap (average)	3.2%	3.93%
Annual total remuneration ratio of the highest paid individual to the median annual total remuneration for all employees (excluding the highest-paid individual)	411.80	Sue Nabi - 384.40 Markus Strobel - 181.31

INCIDENTS, COMPLAINTS AND SEVERE HUMAN RIGHTS IMPACTS

METRIC	FY25	FY26
	VALUE	
Total number of incidents of discrimination reported, including harassment	35	25
Total amount of fines, penalties, and compensation for damages as a result of the incidents and complaints disclosed above	$0	$0
Number of severe human rights incidents connected to the company's workforce	0	0
Total amount of fines, penalties and compensation for damages for the incidents described above	0	0
Total number of complaints reported through our whistleblowing system[3]	214	184
Number of complaints filed to National Contact Points for OECD Multinational Enterprises	0	0

[1] Data collection for non-employees commenced in FY26; therefore, FY25 data are not available.
[2] Data on the total number of hours worked by non-employees is currently unavailable. Coty is enhancing the reporting methodology to enable disclosure in future reporting periods.
[3] The total number of complaints reported through our whistleblowing mechanism includes cases of discrimination and harassment, which are disclosed separately above. The remaining complaints related to employee relations, policy violations, theft, misappropriation of confidential information, and other matters. All 184 reported cases were investigated, of which 33 were substantiated.

WORKERS IN THE VALUE CHAIN (S2)

Our impact on people extends across our value chain, from the communities connected to our sourcing activities to the workers involved in producing the materials and services we rely on. Managing our sourcing responsibly requires a strong focus on the areas of our supply chain that present the greatest potential human rights risks. As a global business with a complex sourcing network, we recognize our responsibility to understand and address these risks through robust due diligence, stakeholder engagement and ongoing risk assessment.

Our Targets and Progress

Target	*Progress*
Ensuring 100% of Indian mica is responsibly sourced by 2030.[1]	100% of our Tier 1 Indian mica suppliers are Responsible Mica Initiative (RMI) members and 98.7% of Indian mica for our production sites is traced to mine level. We support RMI community empowerment programs and engage with our upstream value chain towards compliance with RMI workplace standards, including rolling out third-party audits.

[1] In delivering this target we follow the RMI's framework which focuses on traceability, compliance with workplace standards, and community programs.

Our Value Chain-Related Policies

Our Code of Conduct for Business Partners outlines our expectations across environmental, social and legal compliance. The Code of Conduct is shared with partners as part of our vendor onboarding process and we monitor our spend covered by business partners that have signed the Code or equivalent. Our Human Rights Policy sets out our commitments to human rights and provides clear direction on our approach.

Our Sustainable Sourcing Policy outlines our approach to ensuring an ethical and sustainable supply chain. A link to the Sustainable Sourcing Policy for Business Partners is added to Coty's supplier portal to clarify expectations on risk management, audit, traceability, and transparency for high-risk ingredients. For more information see Our Policies in the Beauty of our People.



Our Impacts, Risks and Opportunities

− FORCED LABOR AND CHILD LABOR *Potential*	Child and forced labor pose potential risks in upstream supply chains, particularly at the raw material level. Such practices would expose children to significant harm, limit access to education, undermine well-being, and constitute violations of fundamental human rights. These are zero-tolerance issues across Coty's own operations and supply chain, however the risk exists in upstream value chains.	Upstream · Own Operations · Downstream SHORT MEDIUM LONG ACTIONS: Upholding rights, well-being and safety of own workforce	Human Rights Policy	Sustainable Sourcing Policy Code of Conduct for Business Partners
! FORCED LABOR AND CHILD LABOR	Risk that forced or child labor may occur within the supply chain, leading to reputational damage, loss of stakeholder trust, and potentially regulatory consequences. Such practices may also disrupt supply continuity due to labor unrest, absenteeism or workforce shortages at supplier sites.	Upstream · Own Operations · Downstream MEDIUM LONG ACTIONS: Upholding rights, well-being and safety of own workforce	Human Rights Policy	Sustainable Sourcing Policy Code of Conduct for Business Partners
− HEALTH AND SAFETY *Potential*	Adverse health effects may arise for workers across our value chain when occupational health and safety standards are not upheld, and substandard working conditions persist, infringing on individuals' right to a clean, healthy and sustainable environment.	Upstream · Own Operations · Downstream SHORT MEDIUM LONG ACTIONS: Promoting safe and healthy workplaces	Human Rights Policy	Sustainable Sourcing Policy Code of Conduct for Business Partners
! HEALTH AND SAFETY	Health and safety risks in the supply chain can disrupt business by interrupting critical supplies and services. This may occur due to worker unavailability caused by industrial action, labor unrest, strikes, absenteeism, illness or suppliers' inability to retain employees because of health and safety concerns.	Upstream · Own Operations · Downstream MEDIUM LONG ACTIONS: Promoting safe and healthy workplaces	Human Rights Policy	Sustainable Sourcing Policy Code of Conduct for Business Partners
− WORKING CONDITIONS *Potential*	Negative impacts on value chain workers can arise when they lack fair employment terms and working conditions, including adequate wages, freedom of association, collective bargaining, the existence of works councils and safe working conditions. Insecure employment, particularly for temporary labor, can create further negative impacts.	Upstream · Own Operations · Downstream SHORT MEDIUM LONG ACTIONS: Upholding rights, well-being and safety of own workforce	Human Rights Policy	Sustainable Sourcing Policy Code of Conduct for Business Partners
! WORKING CONDITIONS	Risk of reputational harm and financial loss due to non-compliance with employment regulations or poor labor practices within the value chain. This may lead to supply disruptions caused by strikes, labor unrest, absenteeism, or high turnover resulting from inadequate employment terms.	Upstream · Own Operations · Downstream MEDIUM LONG ACTIONS: Upholding rights, well-being and safety of own workforce	Human Rights Policy	Sustainable Sourcing Policy Code of Conduct for Business Partners
− EQUAL TREATMENT AND OPPORTUNITIES FOR ALL *Potential*	Workers may be negatively impacted by unequal pay, discrimination in career advancement, and lack of protection against violence or harassment.	Upstream · Own Operations · Downstream SHORT MEDIUM LONG ACTIONS: Promoting equal opportunity and fair labor practices	Human Rights Policy	Sustainable Sourcing Policy Code of Conduct for Business Partners
! EQUAL TREATMENT AND OPPORTUNITIES FOR ALL	Reputational and operational risk that violations of supply chain workers' rights related to equal treatment and equal opportunity may lead to worker unrest, absenteeism, or turnover, potentially disrupting critical supplies and damaging stakeholder trust.	Upstream · Own Operations · Downstream MEDIUM LONG ACTIONS: Promoting equal opportunity and fair labor practices	Human Rights Policy	Sustainable Sourcing Policy Code of Conduct for Business Partners

− Negative Impact ⊕ Positive Impact ! Risk ✓ Opportunity

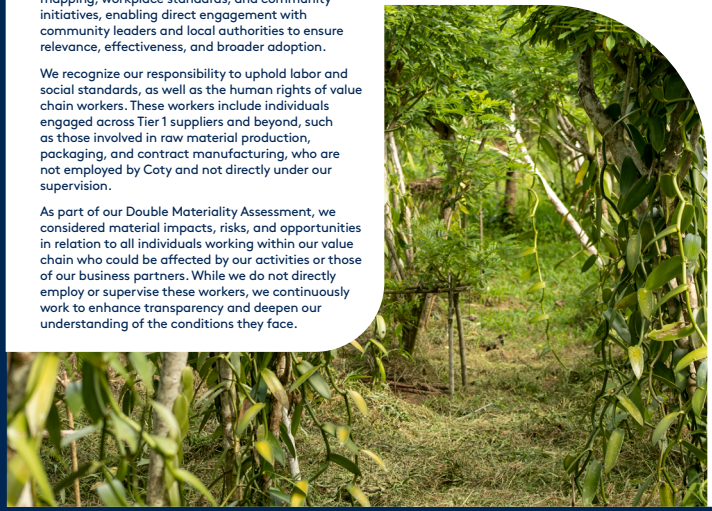
UNDERSTANDING OUR CONTEXT AND IROs

Coty has not directly engaged with value chain workers in setting this target. However, through our active membership in the Responsible Mica Initiative (RMI), we support engagement with local communities via trusted civil society and NGO partners in India. These partners collaborate within coordinated programs to implement supply chain mapping, workplace standards, and community initiatives, enabling direct engagement with community leaders and local authorities to ensure relevance, effectiveness, and broader adoption.

We recognize our responsibility to uphold labor and social standards, as well as the human rights of value chain workers. These workers include individuals engaged across Tier 1 suppliers and beyond, such as those involved in raw material production, packaging, and contract manufacturing, who are not employed by Coty and not directly under our supervision.

As part of our Double Materiality Assessment, we considered material impacts, risks, and opportunities in relation to all individuals working within our value chain who could be affected by our activities or those of our business partners. While we do not directly employ or supervise these workers, we continuously work to enhance transparency and deepen our understanding of the conditions they face.

Material impacts at the raw material sourcing stage are typically widespread and/or systemic, reflecting country-specific operating contexts and challenges within certain commodity supply chains. Impacts linked to production and manufacturing are more often associated with individual incidents. For more information, see Materiality Assessment.



Our Strategy and Actions

Coty recognizes that human rights challenges within global supply chains are complex and systemic, so our approach must be dynamic and adaptive. We are committed to ongoing due diligence and to continuously improve our ability to identify potential and actual human rights impacts connected to our business.

Our due diligence approach, guided by the OECD framework, is focused on embedding responsible business practices, identifying and assessing our impacts, taking steps to prevent or mitigate them, and tracking and communicating progress. We use recognized tools and independent experts to monitor our Tier 1 suppliers and closely examine human rights challenges across our wider value chain, with a particular focus on countries and categories that present the greatest potential risks. Recognizing that systemic issues require shared solutions, we actively prioritize and participate in collective action.

Governance

We have dedicated resources in place to manage our material impacts. Our Sustainable Sourcing Team, embedded within the Procurement function and reporting to the Chief Procurement Officer, leads human rights and environmental due diligence for our upstream value chain and oversees supplier compliance. Sustainability is also integrated into each of our procurement categories' strategies to maximize our impact.



CREATED WITH AI

TIER 1

Our approach to supplier management is grounded in a commitment to sustainable sourcing and responsible business practices.

All suppliers must adhere to our Code of Conduct for Business Partners and we monitor compliance through third-party sustainability assessments such as EcoVadis scorecards, Sedex self-assessments, GRESB assessments for real estate suppliers, and site audits. All supplier sites undergo risk screening. For certain categories in scope, including raw materials, packaging, third-party manufacturing, and logistics (warehousing), sites identified as high risk are audited under the Sedex SMETA protocol, with audits conducted every two years. Coty manages supplier non-compliance by supporting them to improve their practices through corrective action plans.

Coty is committed to remediating adverse impacts, including those linked to our business relationships. When identified through audits, grievance channels, or external reports, we work collaboratively to resolve issues and address root causes within defined timeframes. If a supplier fails to demonstrate meaningful progress over an agreed timeframe, we may gradually move business away from that partner.

By embedding clear expectations on risk, audit, traceability, and transparency into our contractual framework, we reinforce the standards we expect across our value chain. We track the effectiveness of our actions through annual business reviews with suppliers as well as ongoing monitoring of progress against our targets. Our supplier business review scorecards integrate specific sustainability elements related to environmental and social KPIs. Key strategic suppliers are ranked and engaged according to the results of the scorecards. We use an Ethical Trade Tracker to manage data related to tracking Tier 1 supplier compliance.

In FY26, we launched the Coty.Allyance program to strengthen supplier engagement and embed sustainability considerations across the supplier lifecycle. This includes introducing enhanced due diligence reviews that help identify suppliers aligned with our standards and embedding ESG risk into our comprehensive supplier relationship management platform, helping improve visibility and strengthen decision-making.

This year, we also delivered targeted Sustainable Sourcing training for our procurement teams, equipping them with the knowledge and tools to apply Coty's policies and standards in their day-to-day activities. The training outlines the specific requirements of our program, guiding teams on both reporting requirements and sustainable sourcing practices. It was initially delivered through two in-person sessions in our Paris and Amsterdam offices, before being made available more broadly through Coty Academy.

For more information on how we manage our relationships with suppliers, please see the Relationship with Suppliers and Payment Practices in Governed Beautifully.

Sedex ecovadis

BEYOND TIER 1

We recognize that the greatest likelihood for human rights challenges lies beyond Tier 1 – in our upstream value chain. We have developed tailored action plans for sensitive supply chains that pose a higher risk. This includes mica, palm oil, and certain natural ingredients used in our fragrance oils. Transparency is a top priority for these supply chains. We work to deepen our visibility and are increasing the granularity of our risk assessment and disclosures. Where risks emerge, we are committed to using our leverage across the value chain and taking collective action with relevant stakeholders to prevent, mitigate and, where appropriate, remediate adverse human rights impacts.

To enhance our identification of potentially sensitive supply chains, we worked with BSR in FY25 to conduct a human rights risk mapping of all Coty's procurement functions against leading recognized indicators. As part of this assessment, country-level insights from 21 global human rights indices were combined with category-level analysis informed by desktop research and internal and external engagement to identify and prioritize key human rights issues. The resulting risk scores continue to allow us to prioritize risks by country, category, and issue and identify human rights risks related to workers in the value chain. This work also continues to guide further investigation into potential risks and the development of tailored roadmaps on priority areas, as well as informing Coty's Human Rights Policy.

We assessed our potential risks related to core human rights issues, including working conditions, freedom of association and collective bargaining, discrimination and gender-based violence, health and safety, child labor, and forced labor.

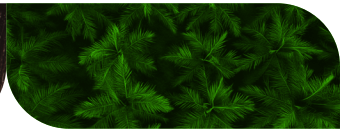
The assessment confirmed that agriculture, such as fragrance naturals, and mining, including mica, are priority categories. Our due diligence actions on these supply chains are outlined below. The findings also identified potential supply chains for further consideration: informal labor, outsourced labor, and outsourced manufacturing, including materials for our gift with purchase items. As a next step, we aim to further assess these potential impacts to understand whether our value chains are affected and review their salience for our business. In FY26, we strengthened our approach towards our Tier 1 suppliers of gift with purchase items by extending our requirements to the Tier 2 suppliers, and tracking compliance against these requirements.

Coty also acknowledges that some value chain communities face heightened vulnerability to adverse impacts. This includes women, children, migrant workers and temporary workers. Consideration for these groups shapes how we prioritize action, set expectations with suppliers, and design our due diligence and remediation strategies.









Mica

Coty uses mica, a naturally occurring mineral, to add a pearlescent shimmer, glow, or soft-focus effect in many products. We source mica from several regions, including Eastern India, where working conditions can pose human rights risks. We are committed to sourcing our Indian mica responsibly. As a founding member of the Responsible Mica Initiative (RMI), we support its approach of promoting responsible workplace standards, legal frameworks, and community empowerment programs, with traceability as a crucial underpinning.

In FY26, we continued to trace 100% of mica used at our production sites to country of origin, and 99.7% to mine level. Of the mica we sourced for our production sites during FY26, 23% comes from India, with 98.7% traced to the mine. Additionally, we have started the exercise to extend mica traceability to third-party manufacturers.

As we work toward our 2030 target, we continue to partner with RMI on community empowerment programs in India and to engage our upstream value chain to support compliance with RMI workplace standards or equivalent through capacity building. Audits of mica processing facilities assessed against Global Workplace Standards (GWS) in India showed consistent improvements in scores across all performance categories between 2024 and 2025, demonstrating that remediation efforts are translating into measurable progress over time.

Fragrance Naturals

Several natural ingredients in our fragrances come from agricultural supply chains in regions where working conditions may increase human rights risks. We are working to develop and implement targeted action plans for priority high-risk naturals, with traceability as a key priority. This year, we refreshed our data collection process for these materials and developed a robust data consolidation approach to strengthen quality and transparency. In FY26, 99% of our fragrance naturals volumes were traced to their country of origin.

We continue to cultivate our partnership with the Fair Labor Association (FLA) on fragrance naturals supply chains. We have participated in the FLA 'Harvesting the Future – Fragrances' program for several years, supporting programs in Turkey and Egypt to improve working conditions for agricultural workers and their families. This cross-sector initiative brings together government, civil society, producers, and the beauty sector to drive positive change. We also use the platform to share knowledge on sector risks and to identify supply chains where we can have more impact through collective action. In FY26, Coty supported the expansion of the program to India, participating in a joint field assessment and on-the-ground program with peers.

We also continue to engage our strategic fragrance suppliers on the human rights strategy for fragrance naturals, including through FLA-facilitated discussions, reinforcing expectations for shared action and sharing risk mapping insights.

Through our strategic partnership with dsm-firmenich, we have identified a project in Madagascar focused on vanilla production to support, especially on strategic impact areas for Coty, such as women's empowerment. Together with local and downstream partners, the project seeks to strengthen farmer livelihoods, expand agroforestry practices, support biodiversity conservation, and contribute to the long-term resilience and quality of vanilla production.

Palm Oil

Coty continues to address the challenges linked to the complex supply chain associated with palm oil and palm kernel derivatives. For more information on our approach to palm oil, please see Biodiversity and Ecosystems in Beauty of our Planet.



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Dialogue and Human Rights

ENGAGING WITH WORKERS IN THE VALUE CHAIN

At Coty, we seek to reflect the perspectives of value chain workers in our decisions, policies, and initiatives. Through collaboration with Tier 1 suppliers and participation in multi-stakeholder initiatives, we work to address the root causes of labor rights risks and support improvements in working conditions. We actively engage with peers, NGOs, industry experts, and policymakers through these initiatives, leveraging shared insights to drive broader industry progress.

Our engagement approach blends direct input with insights and information from trusted proxies to understand actual and potential impacts on workers' health, safety, and well-being, as well as risks to their fundamental human and labor rights. We engage with workers, on an ad hoc basis, depending on the issues and concerns raised at our suppliers' facilities. The Sustainable Sourcing team, led by the Senior Sustainable Sourcing Director, coordinates our engagement with industry associations, in order to inform our sustainable sourcing approach.

Coty has not established a Global Framework Agreement or similar arrangements related to human rights of workers in the value chain. While no dedicated mechanisms are currently in place to capture the perspectives of particularly vulnerable or marginalized workers, or to formally evaluate the effectiveness of engagement efforts, our Sustainable Sourcing Team remains focused on embedding relevant insights into our strategy and monitoring the adequacy of existing channels. As part of our commitment to responsible business practices, we continue to explore opportunities to enhance awareness among value chain workers and ensure they have access to the information and support needed to uphold ethical standards.

METRICS RELATED TO WORKERS IN THE VALUE CHAIN

Entity-specific metrics on mica

PERFORMANCE DATA	FY24	FY25	FY26
Total amount of mica sourced for Coty production sites (metric tons)	179	215	194
Amount of Indian mica sourced as a proportion of total mica sourcing for Coty production sites (%)	28%	34%	23%
Indian mica sourced through RMI members (%) (Tier 1 suppliers)	99.9%	100%	100%
Indian mica traced to mine level (%)	97%	97.7%	98.7%

UPHOLDING HUMAN RIGHTS AND ADDRESSING CONCERNS

We expect our value chain partners to uphold human rights, with our Human Rights Policy and Business Partner Code of Conduct requiring suppliers to provide fair working conditions, respect labor rights, and maintain safe workplaces. The latest version of the Code of Conduct for Business Partners is always available on the Coty Supplier Portal. We apply a risk-based approach to identify, prevent, and address adverse human rights impacts. This includes supplier screening, monitoring, training, and targeted due diligence. We are dedicated to ensuring our sourcing and manufacturing supply chains do not include, use or tolerate human trafficking, slavery and forced or child labor and comply with all applicable laws.

The Coty Ethics & Compliance Hotline is open to business partners and value chain workers and is operated by an independent third party. For more information on the Ethics & Compliance Hotline, please see Dialogue and Human Rights in Own Workforce.

The Code of Conduct for Business Partners requires suppliers to establish grievance mechanisms, investigation protocols, and training to ensure their workers and subcontractors understand and comply with Coty's standards. Tier 1 supplier performance is regularly assessed through audits focused on social and environmental risks. When negative impacts are identified – whether through audits or grievance channels – we work with business partners to resolve issues and address the root causes within a defined timeframe. Corrective action plans are issued with clear expectations, and if meaningful progress is not demonstrated, Coty may gradually move business away from the partner.

Beyond Tier 1, we recognize the need for grievance mechanisms to be tailored for affected workers from different stakeholder groups. Our hotline is available to all and we have specific grievance mechanisms built into Action for Sustainable Derivatives (ASD) and Harvesting The Future - Fragrance, but we remain committed to implementing channels to address concerns in our broader value chain. We work to provide or cooperate in the remediation of any human rights harm we have caused or contributed to. In line with the UN Guiding Principles on Business and Human Rights (UNGPs), we seek to use our leverage to enable effective remedy where adverse human rights impacts have occurred.

We continue to align our due diligence with the UNGPs and strengthen our ability to identify, prevent, and mitigate potential and actual human rights impacts connected to our business.

No severe human rights issues or incidents or reported cases of non-respect of the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work, or OECD Guidelines for Multinational Enterprises, have been recorded in our direct supply chain through our established Tier 1 processes. We recognize that such risks may arise within our extended value chain and address them through our due diligence processes, investigating concerns raised through relevant channels and taking appropriate action where necessary. Our approach is described in the previous section.

CONSUMERS AND END-USERS (S4)

At Coty, we strive to unleash every vision of beauty. A crucial foundation of this ambition is marketing our products responsibly and caring for those who use them. Our brands play an important role in people's lives, bringing enjoyment and supporting self-expression, while consumer safety remains a top priority. We are committed to creating high-quality, effective products and aim to provide consumers with clear information to support informed choices. As more of our interactions move into digital spaces, we also work to maintain trust through robust personal data protection practices.

Our Targets and Progress

Target	*Progress*
Share progress on our High Profile Ingredients and Materials (HPIM) management process annually as of 2020.	We regularly evolve our HPIM list and strategy to adapt to the latest scientific discourse. This report shares more information on our chemical safety strategy.

While no direct consumer engagement was involved in setting these targets or the tracking of performance against them, Coty has taken into account evolving consumer expectations for transparency and access to high-quality information, ensuring alignment with industry best practices.

Our Impacts, Risks and Opportunities

Our Double Materiality Assessment (see Materiality Assessment) considered all individuals who purchase and use our fragrance, skin and body care, and color cosmetics products, whether directly from Coty or through business partners.

All consumers who could be meaningfully affected by our products, activities, or partnerships are included in this disclosure, and the risks and opportunities arising from our impacts and dependencies on consumers apply to all consumers.



− HEALTH & SAFETY *Potential*	Failing to implement stringent safety practices and follow applicable laws and regulations governing ingredient choices and concentrations could expose consumers to health risks.	Upstream Own Operations **Downstream** SHORT MEDIUM LONG ACTIONS: Product health and safety	*Product & Ingredient Policy*
! HEALTH & SAFETY	Non-compliance with health and safety laws, or failures in health and safety practices, could result in legal or regulatory fines, financial losses, or reputational damage.	Upstream Own Operations **Downstream** SHORT MEDIUM LONG ACTIONS: Product health and safety	*Product & Ingredient Policy*
− PRIVACY *Potential*	Misuse, theft, or unauthorized access to customer data could harm individuals and erode trust. This includes any breach of our commitment to process personal information appropriately, maintain its confidentiality, or prevent unauthorized access.	Upstream Own Operations **Downstream** SHORT MEDIUM LONG ACTIONS: Protection of personal data and security	*Privacy Notice*
! PRIVACY	Coty faces increasing risks related to data privacy and cybersecurity, particularly through its direct-to-consumer and e-commerce activities. Non-compliance with regulations such as GDPR or PCI standards, as well as cyberattacks or data breaches, could expose sensitive customer data and negatively impact trust, operations and business continuity.	Upstream Own Operations **Downstream** SHORT MEDIUM LONG ACTIONS: Protection of personal data and security	*Privacy Notice*
− SOCIAL INCLUSION *Potential*	Excluding certain groups from access to our products, whether through limited shade ranges, lack of inclusive offerings, or marketing perceived as discriminatory, can negatively impact consumers by fostering feelings of alienation, reducing their ability to find products that meet their needs.	Upstream Own Operations **Downstream** SHORT MEDIUM LONG ACTIONS: Accessible and inclusive products	*Responsible Marketing Policy*
✓ SOCIAL INCLUSION	By offering products that meet diverse beauty needs, including makeup in a wide range of skin types and tones and solutions tailored for an aging population, and ensuring marketing reflects and respects societal concerns, Coty may deepen connections with consumers, strengthen loyalty, enhance brand image and desirability, and drive long-term value, and reach new audiences by targeting consumers.	Upstream Own Operations **Downstream** SHORT MEDIUM LONG ACTIONS: Accessible and inclusive products	*Responsible Marketing Policy*
− ACCESS TO QUALITY INFORMATION *Potential*	Limited access to clear and complete information about Coty's products, including insufficient ingredient information and education, can hinder informed decision-making. As a result, consumers may be unable to fully assess a product's potential benefits, risks, or suitability for their specific needs, potentially increasing the likelihood of adverse reactions among sensitive individuals.	Upstream Own Operations **Downstream** SHORT MEDIUM LONG ACTIONS: Ingredient transparency and labeling	*Responsible Marketing Policy*
+ ACCESS TO QUALITY INFORMATION *Potential*	Providing customers with clear and accessible information about Coty's products supports informed purchasing decisions. This includes communication on ingredients. Such transparency encourages responsible consumption by allowing consumers to align product choices with their personal values and preferences.	Upstream Own Operations **Downstream** SHORT MEDIUM LONG ACTIONS: Ingredient transparency and labeling	*Responsible Marketing Policy*

− Negative Impact + Positive Impact ! Risk ✓ Opportunity

Our Strategy and Actions

Our consumers reflect the diverse ways people experience and express beauty across ages, geographies, skin types, genders, and personal styles. These diverse needs and expectations inform our consumer strategy, which focuses on product health and safety, access to quality information, responsible marketing and social inclusion, and consumer privacy. Together, these priorities help us build trust and support positive consumer experiences across physical and digital interactions. Cybersecurity represents an additional element of our approach and, while not material, is recognized as an important consideration for our consumers.

Our Consumer-Related Policies

At Coty, we safeguard consumer health, safety, and trust through three core policies: our Responsible Marketing Policy, Product and Ingredient Policy, and Privacy Notice. These apply to all consumers and end-users, guiding how we communicate, ensure product safety and quality, and protect personal information. Our policies are grounded in international law, including the International Bill of Human Rights and the ILO Declaration on Fundamental Principles and Rights at Work, and reflect widely recognized international and third-party standards and initiatives. They are publicly available in our ESG Reporting Hub. For more on how these frameworks shape our policies, please refer to the Our Approach section of the Beauty of our People chapter.

ACCESS TO QUALITY INFORMATION

We aim to make product information clear, consistent, and easy to compare so consumers can choose with confidence. We prioritize ingredient transparency, clear labeling, and information related to the sustainability of our products, communicated through a range of channels and reinforced by cross-functional expertise.

We disclose ingredient lists for our products in compliance with local laws. All added ingredients are listed on product packaging in accordance with applicable regulations. Where space is limited and regulations permit, this information is provided separately at the point of sale.

Our online ingredient resource, launched in FY25, includes the definitions of Coty's commonly used ingredients in fragrance, skin & body, makeup and nails, excluding ingredients which are currently being phased out. We use this resource as a foundation for ongoing consumer education, reinforcing transparent, plain-language product information across touchpoints to help people make informed decisions aligned with their preferences. We are committed to reviewing this resource on an annual basis to ensure it remains up to date and accurate.



PRODUCT HEALTH AND SAFETY

Consumer safety is a top priority for Coty. We design our products to meet the latest scientific and regulatory frameworks. Our Product and Ingredient Policy outlines the standards and procedures we follow when evaluating ingredients and assessing safety risks, ensuring a systematic and science-based approach.

Our choices around ingredients are governed by a proactive and tiered strategy built on regulatory compliance, recent scientific data, consideration of consumer concerns, and anticipation of emerging topics. Our scientific experts regularly review academic research that relates to ingredients used by the beauty industry. Any decisions relating to the creation or reformulation of products are made accordingly. This ensures our ingredient decisions reflect scientific advances and market expectations, and are aligned with our commitment to safe, high-quality, and high-performing products.

Our product safety program includes ingredient selection and evaluation, transparency through ingredient disclosure, manufacturing quality, animal welfare, and the use of consumer feedback to continually strengthen our products. We rigorously assess all the raw materials used in our products, including the use of physicochemical characterization to identify intrinsic toxicological properties and potential risks. Manufacturing quality is assured through a global framework. All Coty factories operate under a Quality Management System (QMS) certified to ISO 9001 or equivalent, ensuring consistently high standards. Coty-owned and third-party manufacturing sites follow Good Manufacturing Practices (GMP) and are subject to regular internal and external audits.

We continuously monitor product safety through feedback managed by our Consumer Affairs group and address health-related concerns via our global Cosmetovigilance team. We have clear procedures for emergencies, including incident investigation, corrective actions, and product recalls where necessary. For more information on how we address concerns, please see the Dialogue and Human Rights section.

Governance of High-Profile Ingredients and Materials (HPIM)

Coty has established a robust governance framework to manage the phase-out of high-profile ingredients and materials (HPIM), ensuring alignment with regulatory developments, scientific advancements, and evolving consumer expectations. Oversight is centrally managed through the HPIM SteerCo, a cross-functional decision-making body bringing together expertise from R&D, Regulatory, Legal and business functions. The HPIM SteerCo operates under a dynamic and forward-looking framework, whereby substances are regularly reviewed and reassessed based on emerging scientific evidence, regulatory updates and market considerations.

Ingredients are classified into different tiers, which may evolve over time as new information becomes available. This approach enables Coty to proactively anticipate regulatory changes and adapt its formulation strategy accordingly, while maintaining a high level of product safety and consumer trust.

The phase-out strategy is fully embedded into Coty's product governance and innovation processes. Decisions taken by the HPIM SteerCo are operationalized through formulation management and exit management processes, ensuring both the development of compliant new products and the timely reformulation of existing products where needed.

TIER 4

Tier 4 sets out ingredients that individual brands may choose to avoid in certain product lines based on their unique criteria, with formulation management led at the brand level.

TIER 3

Tier 3 includes ingredients that Coty is making an effort to eliminate over time, as we believe that other formulations can better address nascent ingredient considerations, and serves as guidance for the formulation of new products.

TIER 2

Tier 2 includes ingredients that Coty has active reformulation plans to exclude across its entire portfolio, driven by potential regulatory changes, consumer preferences, litigation risks, or public relations considerations, with implementation governed by strict internal timelines, typically within a short-term timeframe of 0 to 2 years.

TIER 1

Tier 1 encompasses ingredients we are phasing out, or limiting their use of due to existing or pending regulatory requirements, with exit management aligned to anticipated regulatory deadlines and ongoing reformulation to meet industry baselines.

Lancaster: Advancing Sun Protection Science

Through Lancaster Monaco Sun Research, Coty continues to advance understanding of photoprotection and skin health. In FY26, Coty scientists contributed to industry discussions examining whether current sun protection standards should evolve in line with emerging evidence on real-world UVA and UVB exposure. Published in the International Journal of Cosmetic Science, this work provided data that helped inform discussions with the European Commission and Member States regarding future UVA/UVB protection requirements. Lancaster scientists also published a new method for assessing protection against blue light-induced pigmentation, contributing to advances in product efficacy testing and photoprotection science. Coty's expertise in photoprotection has been recognized externally, with Lancaster Monaco contributing to the Best Paper Award received at the SCS Annual Conference 2026 for a collaborative industry paper led by Professor Marc Pissavini advancing the measurement of sunscreen water resistance.

This scientific expertise supports Lancaster's continued innovation in sun protection and contributed to the development of FY26's Sun Perfect Air SPF 50, translating decades of photoprotection research into next-generation products designed to help address a broader range of light exposure challenges.



CREATED WITH AI







RESPONSIBLE MARKETING AND SOCIAL INCLUSION

Coty's brands empower people to express themselves and create their own visions of beauty. Our marketing reflects Coty's beliefs and principles, and through our responsible practices we support consumers to make informed decisions, strengthen brand equity, and set a positive example for the industry.

We strive to create visual representations that are welcoming and inclusive of all individuals and tailored to resonate within the different communities where we operate. This commitment is operationalized through our Responsible Marketing Policy and embedded in day-to-day brand decisions.

Our Coty-wide Responsible Marketing Policy is regularly reviewed. In FY26, the Responsible Marketing Taskforce ran regular training sessions for specific brand and functional teams within the business, tailoring each session to ensure relevance and embed the Responsible Marketing Policy in day-to-day decisions.

Beyond our marketing practices, we strive to develop products that meet the diverse needs of our consumers. We take deliberate steps to responsibly meet needs across geographies, skin tones, age demographics and socioeconomic backgrounds. We focus on inclusive shade and formulation development, accessible price points, localized ranges for priority markets, inclusive marketing, and broad availability both in-store and online.

In FY26, as part of our Coty.Curated framework, we reviewed the positioning of our Consumer Beauty including COVERGIRL and Max Factor brands to better align with key consumer cohorts, with refreshed marketing strategies launching in FY27.

We are increasing our focus on Gen X and Millennial audiences, which represent the majority of category sales, ensuring campaigns are relevant, targeted, and grounded in a clear understanding of consumer needs and behaviors.

For skin, lip, nail, and fragrance, we build shade and formula ranges using insights from multiple countries and skin tones, with emphasis on launch regions. As we grow in specific regions, we expand with product ranges that reflect local needs and preferences, informed by market insights and consumer testing. For instance, the expansion of our nail, skincare, and personal care lines in Latin America reflects our commitment to tailoring products for regional preferences while our fragrance businesses in India and the Middle East leverage deep local insights to ensure offerings resonate with consumers. Throughout these initiatives, Coty remains dedicated to developing locally relevant communication materials, often featuring local talent to enhance the connection with our target audience.

Coty continues to offer a broad range of products, spanning from everyday mass-market options to premium offerings. While retail selling prices are at the sole discretion of the retailer, Coty provides products across various price points, ensuring accessibility while maintaining premium options for those seeking advanced, luxury formulations. We ensure broad access in-store and online so consumers can purchase where and how they prefer, regardless of location.

Rimmel London Celebrates Athletes Setting New Standards

Rimmel London is building partnerships that champion women in sport and celebrate confidence and self-expression. In FY26, the brand partnered with Red Bull alongside Red Bull athlete and five-time national All-American gymnast Lily Smith for the launch of the Rimmel Thrill Seeker Mega Lift Mascara. The collaboration took the collegiate athlete to new heights with lashes lifted from every angle. The beautifully bold gymnastic balance beam routine was set 52 stories above the streets. The brand has also collaborated with athlete creators from emerging sports, including parkour, with further projects planned in FY27. Through these partnerships, Rimmel connects with athletes whose stories of determination and skill inspire consumers, while expanding the brand's presence across a range of communities.



Responsible Marketing Governance

Coty has a dedicated Responsible Marketing Taskforce led by Corporate Affairs, which collaborates with Legal and Marketing and other functions as required. The team is responsible for partnering with our brands and reviewing and deploying our Responsible Marketing Policy and related guidance within the company. The taskforce holds weekly governance meetings and tracks actions via a centralized dashboard.

CONSUMER PRIVACY

Our business is powered by virtual and digital connections, underscoring the importance of protecting personal data and ensuring our digital systems are secure. We know that trust is earned, and we work every day to safeguard the information entrusted to us by our consumers, customers, and partners.

Our approach combines strong governance, advanced technology, and a culture of privacy and security awareness across Coty. It is guided by leading international standards – including the General Data Protection Regulation (GDPR) in Europe, the California Consumer Privacy Act (CCPA) in the U.S., the Lei Geral de Proteção de Dados (LGPD) in Brazil, and the Personal Information Protection Law (PIPL) in China. We also continue to assess how emerging technologies, including artificial intelligence, may impact the use and protection of personal data, and we are strengthening our approach in line with evolving risks and regulatory expectations.

We operate secure systems to record and respond to data incidents, conduct supplier due diligence before contracts are signed, and include IT and data protection clauses in all agreements. Digital tools track privacy matters, support regular audits, and assess IT risks to ensure continuous compliance. All employees complete mandatory IT and data protection training at onboarding, with specialized learning paths for roles handling sensitive data. Ongoing education addresses emerging risks and evolving regulations.

Following the National Institute of Standards and Technology (NIST) Cybersecurity Framework, we operate a Security Operations Center, perform vulnerability scans, penetration testing, and incident simulations, and assess third-party providers to strengthen resilience across our value chain.

Coty continues to strengthen its data governance framework through the ongoing review and enhancement of policies, data transfer protocols, and partner data-sharing frameworks.

Our incident response processes continued to work well. In FY26, all privacy incidents were managed, none had a material impact on our customers and all privacy risk issues were promptly remediated. Additionally, we conducted supplier assessments, discovery projects, and data impact assessments to strengthen our privacy controls and support continued compliance. Our training this year included both mandatory and voluntary sessions, and included the rollout of tailored sessions on privacy awareness and team-specific privacy topics. These achieved strong employee participation and completion rates.

Governance Approach: Data Privacy Framework

Our centralized Data Privacy Framework is overseen by a specialized Legal-Privacy team and our company-wide Privacy Program. A Global Data Protection Leader, reporting to the Global Compliance function, works closely with a network of regional compliance officers to embed privacy into decision making and day-to-day operations. Strategic oversight is provided by senior leaders from Legal, Compliance, and Information Security, supported by governance bodies such as the IT Security, Digital Data Hub, and Coty's AI Board. This governance structure enables consistent alignment with global and local laws while allowing us to adapt rapidly to emerging regulations and digital trends.



CYBERSECURITY

The Coty cybersecurity risk management program follows the National Institute of Standards and Technology (NIST) Cybersecurity Framework, which provides a recognized set of best practices for managing cybersecurity risks. Our alignment with the NIST Framework helps guide the development and continuous improvement of our cybersecurity controls and processes. In FY26, we worked with our threat intelligence partner to perform a NIST gap assessment, helping to identify opportunities to further strengthen our cybersecurity control environment.

We have developed and implemented a cybersecurity risk management program intended to protect the confidentiality, integrity, and availability of our critical systems and information. We continuously assess and strategically invest to improve the resiliency of our information security systems in a dynamic cybersecurity landscape. Our assurance practices are based on internationally recognized standards as implemented by our Global Information Security Team, which is responsible for managing our Security Operations Center. Our cybersecurity risk management program includes protocols for preventing, detecting and responding to cybersecurity incidents, and cross-functional coordination and governance of business continuity and disaster recovery plans. In addition to assessing our own cybersecurity preparedness, we also consider and evaluate cybersecurity risks associated with our third-party service providers and vendors. We engage internal and external assessors, consultants, auditors, and other third-party experts to identify opportunities for improvements to our cybersecurity risk management program.

The Global Information Security Team has established processes to manage and report security threats, including escalation procedures based on the nature and severity of an incident. Cybersecurity governance meetings are held quarterly, with regular updates provided to the Board of Directors. Cybersecurity incidents are reported directly to the Chief Information, Digital Innovation & Business Services Officer, who provides updates to the Executive Committee, Senior Leadership Team, and Board of Directors, as appropriate, until the incident is resolved. Potential information security incidents, including concerns relating to unauthorized data sharing or handling by employees, are investigated in accordance with our established incident management processes.

We conduct cybersecurity incident simulations on a regular basis, including involvement of the Cybersecurity Special Committee, along with various tabletop exercises designed to test our incident response procedures, identify gaps and improvement opportunities and exercise team preparedness. During day-to-day operations, we have an Endpoint Detection and Response (EDR) solution and vulnerability scanning program in place which monitors, detects and responds to cyber threats and incidents on endpoints company-wide, such as computers and servers. Penetration testing is conducted before we launch any web application or website. This is a cybersecurity practice where simulated cyberattacks are conducted on a computer system, network, or web application to evaluate its security. Any critical or high-risk issues identified must be addressed before the site can go live. Residual issues are analyzed and remediated on a timely basis.

In FY26, we further strengthened our cybersecurity processes by upgrading critical threat management tools, enhancing our data loss prevention capabilities, and testing our incident response processes.

Cybersecurity training and safety are fundamental pillars to our overarching global information security strategy. The Global Information Security Team periodically shares security tips and best practices for employees that have access to a laptop to raise awareness around digital security, and routinely conducts phishing simulations and testing scenarios to complement required employee training on cybersecurity fundamentals, awareness, common threats and data loss prevention.

This year, we continued to strengthen our cybersecurity program through employee training, monthly phishing simulations, and regular communications on emerging threats through our internal channel, Viva Engage. We also assess vendors from an information security perspective and require adherence to information security requirements through contractual obligations.

Our cybersecurity program continues to evolve as the threat landscape changes. We maintain a risk-based approach to cybersecurity, including 24/7 monitoring and rapid response capabilities to help protect our systems and data. As AI technologies continue to advance, we work closely with key partners to enable innovation while safeguarding our environment against emerging AI-related risks.



Dialogue and Human Rights

ENGAGING WITH CONSUMERS

Coty actively engages with consumers to ensure their voices shape the direction of our brands and products. Through our Consumer and Market Insights (CMI) function, we gather, analyze, and interpret information on consumer behavior, market trends, category performance, and competitor activity. We collect feedback through surveys, consumer panels, product testing, social media interactions, customer service channels, websites, and other market research activities. Where relevant, we also conduct targeted studies to better understand the perspectives of specific consumer groups, taking into account local legal requirements and cultural considerations.

These insights inform decisions across the business, including brand strategy, product development, innovation, formulation, marketing, and portfolio management. They help us anticipate evolving consumer expectations and align our offerings with consumer priorities, including inclusivity, transparency, product performance, and environmental considerations. Consumer sentiment is also monitored through digital channels, enabling us to respond to emerging trends and changing market dynamics.

Our engagement spans the full product life cycle, from early-stage concept development through product launch and post-market review. Consumers regularly participate in user acceptance testing and product evaluations, while purchasing data, events, marketing campaigns, and social media engagement provide additional insight into evolving preferences. Feedback gathered through customer service channels supports continuous product improvements and helps strengthen trust through transparent communication.

For brands with direct selling channels, consumer dialogue provides valuable insights into product experiences and purchasing behavior. We also engage with retailers and distributors to better understand consumer feedback and ensure accurate, up-to-date product information is available at the point of sale. As demand for ingredient transparency continues to grow, we provide information on product composition and safety through product labeling, point-of-sale materials, our global online ingredient library, and dedicated customer service channels for inquiries and feedback.

We evaluate the effectiveness of our consumer engagement activities through established quality standards and consumer satisfaction measures. These insights support continuous improvement across our engagement channels, strengthen consumer trust, and contribute to the long-term resilience and success of our brands.

UPHOLDING HUMAN RIGHTS AND ADDRESSING CONCERNS

In respecting the human rights of our consumers, we take precautions to identify, assess, and manage potential adverse impacts relating to health, safety, and privacy, and, where necessary, provide or enable appropriate remedy.

The health and safety of our consumers is our top priority. Product health and safety is monitored through Consumer Affairs, with health-related issues escalated to our global Cosmetovigilance team guided by Standard Operating Procedures (SOPs) for investigation and quality, corrective actions, and recalls where needed.

Concerns or complaints can be raised through Coty Global Consumer Affairs, accessible via phone, email, or chat, with contact details provided on brand websites and packaging. In FY26, we recorded 78,000 consumer contacts across all channels, including inquiries, complaints, and health events.

Consumers may also use the Ethics & Compliance Hotline to rais ethical or safety-related concerns directly and confidentially. Cases reported through this or other channels follow the same framework. Anonymity, confidentiality, and protection from retaliation are guaranteed and clearly defined across all relevant policies.

For more information, see Upholding Human Rights and Addressing Concerns in Own Workforce.

We aim to celebrate individuality, avoid stereotypes, and reflect cultural sensitivity and inclusivity in how our brands engage with people. Our advertising is designed to be honest and substantiated - including sustainability claims - so consumers can make informed choices. Accessibility is central to how our content is designed and delivered, ensuring compliance with relevant requirements across all platforms. We monitor consumer comments and interactions through Consumer Affairs.

Privacy incidents are managed separately under our Data Privacy Framework and applicable local laws, overseen by Legal-Privacy and Information Security. We work to avoid harm by embedding safeguards across product design, labeling, marketing, and data use, supported by governance, training, and audits.

Effectiveness of our procedures is measured through indicators such as adverse-event incidence, recall execution, labeling accuracy audits, privacy incident closure rates, and training completion. We identify appropriate actions through defined intake and triage: consumers can report via dedicated online live chat, email and local care-line numbers; suspected adverse events are captured, assessed for causality, and reported to authorities where required; Hotline cases follow set escalation paths; and high-risk privacy processing is supported by impact assessments and technical and organizational controls.

No severe human rights issues have been detected during this reporting period.



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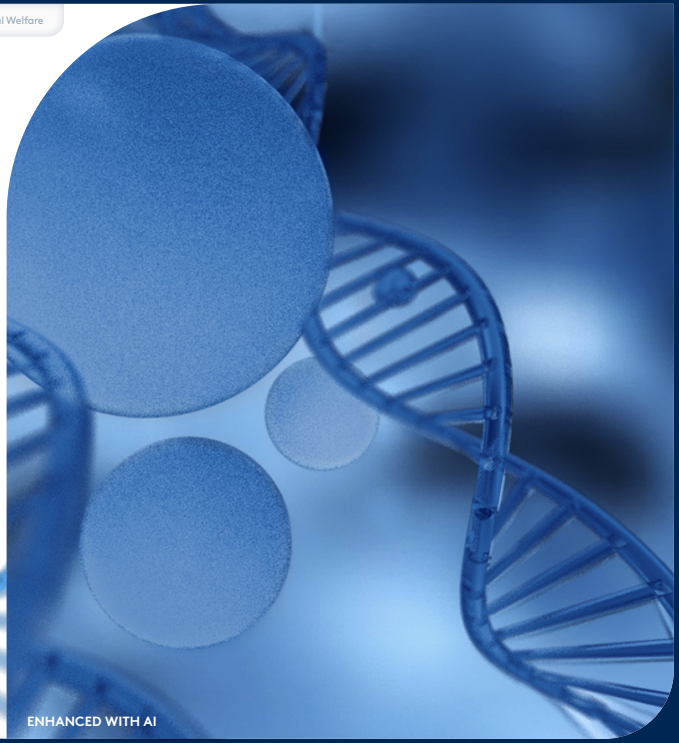
GOVERNED *Beautifully*

Our Approach

At Coty, ethical and responsible business practices are fundamental to how we operate, and we expect the same from our suppliers. We are committed to the highest standards of integrity and to complying with all applicable local, national and international laws. By upholding these standards, we build trust with our associates, our consumers, and society at large.

Our Targets and Progress

Target	*Progress*
Ensure 95% of associates complete annual compliance training until 2030.	95% of employees trained in one or more compliance modules delivered through Coty Academy.



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Our Impacts, Risks and Opportunities

CORPORATE CULTURE	Risk of reputational damage and associated negative impacts on Coty's position as a producer, employer and business partner arising from unethical behavior or governance failures within the organization.	*Upstream* / *Own Operations* / *Downstream*; SHORT MEDIUM LONG ACTIONS: Behave Beautifully compliance program		*Associate Code of Conduct*
PROTECTION OF WHISTLEBLOWERS	Failure to implement sustainable and ethical business conduct in compliance with Coty's Associate Code of Conduct, values and policies, may undermine our ability to recruit and retain talent, safeguard business continuity, and foster a healthy corporate culture.	*Upstream* / *Own Operations* / *Downstream*; SHORT MEDIUM LONG ACTIONS: Coty Ethics & Compliance hotline		*Associate Code of Conduct*
CORRUPTION AND BRIBERY	Risk of financial and reputational damage resulting from non-compliance with anti-corruption and anti-bribery regulations.	*Upstream* / *Own Operations* / *Downstream*; SHORT MEDIUM LONG ACTIONS: Behave Beautifully compliance program	*Anti-bribery and Anti-corruption Policy*	*Associate Code of Conduct*
MANAGING THE RELATIONSHIP WITH SUPPLIERS	Risk of reputational harm and financial loss due to non-compliance with employment regulations or poor labor practices within the value chain. This may lead to supply disruptions caused by strikes, labor unrest, absenteeism, or high turnover resulting from inadequate employment terms.	*Upstream* / *Own Operations* / *Downstream*; SHORT MEDIUM LONG ACTIONS: Optimize supplier management through transparent communication, regular dialogue, timely payments, audits, and continuous support	*Corporate Payment Policy* *Sustainable Sourcing Policy*	*Associate Code of Conduct* *Code of Conduct for Business Partners*
ANIMAL WELFARE	Risk of adverse impacts on Coty's commercial position and brand reputation arising from heightened scrutiny of animal testing–related regulatory requirements in the beauty industry.	*Upstream* / *Own Operations* / *Downstream*; SHORT MEDIUM LONG ACTIONS: Alternative testing methods and research in support of animal protection		*Animal Testing Policy and Program*

Negative Impact | Positive Impact | Risk | Opportunity

Governed Beautifully Policies

POLICY	CONTENT	SCOPE	ACCOUNTABILITY	THIRD-PARTY STANDARDS
Associate Code of Conduct	Sets out expected behaviors for all Coty personnel. Covers respect, safety, antidiscrimination, fair dealing, workplace conduct, and compliance with laws. Embeds principles for health & safety, business ethics, and human rights.	Applies globally to all Coty employees, directors, contractors, ambassadors, subsidiaries, and joint ventures.	Oversight by Compliance Team, Global Compliance Officer, Audit and Finance Committee and Board of Directors. Breaches subject to disciplinary action.	References international standards including the UN Guiding Principles, ILO Conventions, OECD Guidelines and UN Global Compact. Includes alignment with sustainability and ethics commitments.
Code of Conduct for Business Partners	Sets out standards for protecting human and labor rights, environmental protection, and anti-corruption across all business partners and their subcontractors.	All Coty business partners.	Chief Procurement Officer and Sustainable Sourcing Team; supported by Compliance Department.	UN Global Compact.
Anti-bribery and Anti-corruption Policy	Sets Coty's global standards to prevent bribery and corruption. Prohibits improper payments and political contributions, and defines rules on gifts, entertainment, travel, donations, third-party due diligence, and reporting.	Applies globally to all Coty employees, Directors, Officers, and third parties acting on Coty's behalf, with stricter national laws taking precedence.	Overseen by Coty management, the Legal Department, and the Global Compliance Officer, supported by audits, training, and the Coty Ethics & Compliance Hotline. Breaches may lead to disciplinary action, up to termination.	U.S. Foreign Corrupt Practices Act, U.S. Foreign Extortion Prevention Act, U.K. Bribery Act, UN Convention Against Corruption, OECD Guidelines and local laws.
Corporate Payments Policy	Outlines the conditions Coty follows when paying its suppliers. Its main purpose is to ensure transparent, consistent, and timely payments to suppliers, which supports strong business relationships and effective financial management.	Applies globally to all Coty suppliers.	Overseen by Senior Director Finance and Global Procurement.	Aligned with international best practice.
Sustainable Sourcing Policy & Sustainable Sourcing Policy for Business Partners	Outlines our approach to ensuring an ethical and sustainable supply chain by integrating social and environmental criteria into purchasing, setting mandatory supplier requirements, and monitoring compliance. It also details our focus on high-risk raw materials like palm oil and mica, which are addressed through dedicated action plans and targets.	All sourcing activities, including raw and packaging materials, third-party manufacturers and services.	Chief Procurement Officer and Sustainable Sourcing Team; supported by the Sustainability Office.	EcoVadis, Sedex, SMETA, RSPO, RMI, FSC, PEFC, SBTi, Responsible Beauty Initiative.
Animal Testing Policy & Program	Outlines our commitment not to test products on animals, while also ensuring that we develop, test, manufacture, and package in compliance with the laws, regulations, and guidelines applicable in each country where our products are sold.	Applies to all Coty business entities, associates, and business partners globally.	Oversight by the Chief Scientific & Sustainability Officer and the CEO.	Aligned with the Cruelty Free International Program.

Our Strategy and Actions

To support the implementation of our ethical policies, Coty has developed the Behave Beautifully compliance program, led by our Global Compliance Team, which reflects Coty's commitment to conducting business with integrity, responsibility, and respect across the entire value chain. We set clear expectations for ethical conduct across our workforce, requiring all employees and partners to adhere to our Associate Code of Conduct and comply with applicable laws and regulations in every market where we operate. The Associate Code of Conduct is available in 12 languages, supporting accessibility.

Training, open reporting channels, and active supplier engagement reinforce our approach, enabling us to address misconduct, drive continuous improvement, and uphold the integrity of our value chain. All associate employees are required to complete mandatory online Associate Code of Conduct training, covering key issues including ethics, anti-discrimination, anti-corruption, competition law, personal data protection and IT security. New employees receive mandatory training on the Associate Code of Conduct, while annual training modules are deployed for the wider employee base through the Coty Academy. We have established a clear target to ensure that 95% of associates complete annual compliance training by 2030, reinforcing accountability and supporting a strong culture of integrity. This year, 93% of employees completed the mandatory Code of Conduct training through Coty Academy and 95% of employees were trained in one or more compliance modules, reaching our target. We regularly provide updates and reminders on available compliance-related resources, support and information, including how to access the Coty Ethics & Compliance hotline.

Any behavior that violates Coty's Associate Code of Conduct must be reported and addressed. We reinforce the fact that raising concerns in good faith is a shared responsibility and a critical component of safeguarding our business. We encourage individuals to seek guidance when needed and to report potential issues promptly through a range of accessible channels, including line management, Human Resources, Compliance and Legal teams, and our dedicated Coty Ethics and Compliance Hotline. The Hotline is a formal, global whistleblowing channel which enables employees and stakeholders to report concerns related to business conduct in a safe, confidential, and accessible manner. The hotline is operated by an independent third party to ensure impartiality and trust and is available 24/7, in multiple languages. It can be accessed globally.

We take all reports of misconduct seriously and apply a structured and appropriate approach to reviewing and investigating concerns. All reports are assessed on a case-by-case basis by our Compliance function, as part of our established compliance processes. Investigations are conducted independently and in accordance with clear principles of good faith, confidentiality, cooperation, objectivity, and fairness, ensuring that each concern is handled consistently and evaluated based on available evidence. The Global Compliance Team tracks and records all reports, maintains oversight of outcomes, and provides regular anonymized updates to the Executive Committee and the Audit and Finance Committee.

CORPORATE CULTURE & PROTECTION OF WHISTLEBLOWERS

At Coty, we foster a strong ethical culture in which integrity, accountability and compliance are embedded in everyday decision making. We promote a transparent and responsible culture where employees and representatives are encouraged to raise concerns, report suspected misconduct and contribute to investigations without fear of retaliation. Our whistleblowing framework enables concerns to be raised confidentially and, where permitted, anonymously, while established procedures support the assessment of reports, the implementation of appropriate corrective actions, and the protection of reporting individuals throughout the process. This system is supported by our Ethics & Compliance Hotline and other reporting channels, which provide accessible mechanisms for raising concerns.

Coty has implemented comprehensive measures to protect individuals who report concerns from retaliation, in line with applicable laws and recognized best practices. We maintain a strict zero-tolerance approach to retaliation against any employee or stakeholder who raises concerns in good faith or participates in an investigation. Any such conduct is treated as a breach of our Associate Code of Conduct and may result in disciplinary action, up to and including termination of employment or business relationships. Safeguards against retaliation are embedded within our Associate Code of Conduct and broader compliance framework, which clearly define the rights of whistleblowers and the responsibilities of management.

ANTI-BRIBERY AND CORRUPTION

Anti-bribery and anti-corruption activities are critical to maintaining trust with stakeholders, including consumers, employees, investors, and regulatory bodies. These efforts also help us manage the potential risks of our operations on society at large.

We adopt a preventive approach, embedding anti-bribery and anti-corruption principles within our broader compliance framework and mandatory annual compliance training program. We emphasize the importance of reporting any potential incidents of bribery or corruption promptly, either by contacting the Coty Legal Department or through the Coty Ethics and Compliance Hotline, in accordance with applicable laws. Anti-bribery and anti-corruption are integral components of our mandatory Code of Conduct training, which provides all employees with clear guidance on how to act with integrity, make ethical decisions, and foster a culture of respect and accountability, regardless of their role or business function.

Under our Anti-bribery and Anti-corruption Policy, we identify specific situations that may present a higher risk. These include grants and charitable donations, particularly where they involve government officials directly or indirectly, as well as the offering or acceptance of gifts, meals, entertainment, travel, or accommodation. We also recognize heightened exposure in relation to facilitation payments and political donations, and set clear expectations to manage these risks consistently across our operations.

In FY26, Coty had zero convictions for violations of anti-corruption and anti-bribery laws.

RELATIONSHIP WITH SUPPLIERS AND PAYMENT PRACTICES

As part of Coty.Allyance, we are building a more focused, agile, and resilient supplier network that supports long-term value creation and strengthens our ability to deliver responsible growth. Through Coty.Allyance, we apply the principles of our broader Coty.Curated strategy to our supplier relationships.

Coty.Allyance is a key enabler of our supplier engagement approach, helping us simplify our supply chain, strengthen supplier performance, and create long-term value through strategic partnerships. A core element of the program is embedding sustainability considerations from the outset of supplier onboarding and engagement, supported by a strengthened due diligence process that helps us identify partners that can operate responsibly, effectively, and in alignment with our sustainability expectations.

We continue to manage supplier relationships through clear policies, sustainable sourcing practices, and close engagement. This year, both our Sustainable Sourcing Policy and Code of Conduct for Business Partners were updated to strengthen compliance expectations and data submission requirements. Our Sustainable Sourcing Policy defines mandatory expectations for suppliers. The policy stipulates adherence to our Code of Conduct for Business Partners, which covers anti-corruption, data privacy, and human and labor rights. Social and environmental criteria are integrated into purchasing decisions, and we apply enhanced oversight to high-risk raw materials such as palm oil and mica, which are supported by dedicated action plans and targets.

We conduct risk assessments of all new and existing partners and use these to classify suppliers into risk categories. Low- and medium-risk suppliers are assessed through EcoVadis Sustainability Rating or Sedex, while high-risk suppliers[1] are audited every two years against the SMETA protocol, or other accepted social audit alternatives. We also use GRESB assessments for real estate suppliers and continuous monitoring to strengthen oversight. Where performance gaps are identified, we work with suppliers to implement corrective action plans. If meaningful improvement is not achieved within an agreed timeframe, we will move away from the supplier.

In FY26, 88% of our total spend was with suppliers that had signed our Code of Conduct for Business Partners or an equivalent. We completed risk assessments covering 100% of suppliers, with 85% assessed through one of our recognized third-party platforms within the past two years. In addition, over 99% of supplier sites identified as high-risk underwent ethical audits, providing visibility into potential risks and supporting continuous improvement for the remaining sites.

Sustainability performance is embedded into our supplier management processes through contractual requirements, business reviews, and performance scorecards. Our supplier business review scorecards incorporate environmental and social KPIs, including carbon emissions, palm oil, mica, and third-party assessment results. Key strategic suppliers are engaged according to their performance, and we use an Ethical Trade Tracker to monitor Tier 1 supplier compliance.

Building capability across our procurement function remains an important part of our approach. Procurement teams meet regularly to address ethical concerns and review the strategy with sustainability integrated throughout these discussions. The EcoVadis Academy continues to equip buyers with the knowledge and training to engage suppliers on sustainability topics, while sustainability onboarding is mandatory for new procurement employees. In FY26, we launched a new Sustainable Procurement training module through Coty Academy, achieving a 92% completion rate, and providing procurement teams with the knowledge and tools needed to apply our policies and standards consistently and integrate sustainability considerations into sourcing decisions.

Coty is committed to fair and responsible payment practices and recognizes the importance of paying suppliers on time. Our Corporate Payments Policy sets out payment terms and processes, supported by clear invoice submission guidelines, automated approval systems, and dedicated support teams. In FY26, Coty's standard payment term remained 120 days, with pre-approved exceptions based on supplier type, size, and applicable local regulations. The average number of days taken to pay invoices was 84 days, and 82.8% of payments were made in line with agreed terms.

To further support supplier resilience, this year we launched a supplier financing program that enables eligible suppliers to access early payment options and benefit from funding rates negotiated by Coty. This program complements our commitment to fair and responsible payment practices and aims to improve liquidity across our value chain.

By supporting supplier cash flow and enabling greater financial flexibility, it contributes to more resilient and sustainable supplier relationships.

These actions reinforce Coty's commitment to building fair, transparent, and responsible supplier relationships that support trust, resilience, and long-term value creation.



[1] High-risk suppliers are defined as those providing raw materials, packaging, third-party manufacturing (TPM), advertising & consumer promotion, business and logistics services, with spend exceeding $50,000, according to the applicable subcategories.

ANIMAL WELFARE

Within the beauty industry, animal testing remains the core animal welfare concern, making it a key consideration in how we manage impacts and respond to stakeholder expectations. At Coty, we do not test our products on animals and we are fully committed to ending animal testing across the beauty industry, as outlined in our Animal Testing Policy and Program. Ensuring product safety remains a top priority, and all Coty products are developed and brought to market in compliance with applicable laws and regulations. In markets where animal testing is required by law, testing is conducted by government-approved facilities, and we do not perform these tests ourselves. We actively seek exemptions where possible and support regulatory developments that remove the need for animal testing.

For more than 25 years, we have invested in the development and promotion of non-animal testing methods, including the use of advanced scientific approaches such as in vitro and in silico models, molecular modeling systems, and artificial intelligence-enabled predictive tools. These innovations allow us to ensure product safety while moving away from traditional animal testing methods. We also actively share data and collaborate across industries to accelerate progress and support broader adoption of alternatives.

We complement our scientific approach with active industry engagement and advocacy. Through our membership in industry coalitions such as Cosmetics Europe, the Chinese Society of Toxicology, and the International Collaboration on Cosmetics Safety, we work with peers, regulators, and stakeholders to promote the acceptance of alternative methods and advocate for regulatory change. At the same time, we partner with Cruelty Free International to strengthen independent assurance. everal of our brands are approved by Cruelty Free International, the globally, the globally recognized gold standard for cruelty-free cosmetics.

In FY26, we continued to advance and apply non-animal approaches to product safety assessment through targeted research collaborations.

We also continue to collaborate with research partners to advance alternative methods to animal testing. Since 2024, we have worked with Mattek to assess skin sensitization for cosmetic products, including work to develop protocols aligned with OECD-recognized methodologies. This multi-year project leverages in vitro reconstructed skin models to support more predictive approaches to safety assessment that do not include animal testing.

We also further developed our engagement with industry associations and regulatory authorities in China to support the development of policies related to animal testing and alternative methods. Our regulatory team contributes to consultations, participates in discussions with regulators and industry stakeholders, and provides input on draft requirements, including exemptions. We also engage with scientific and academic forums to stay aligned with evolving practices and monitor regulatory developments to support broader adoption of non-animal testing approaches.

Cruelty Free INTERNATIONAL

METRICS RELATED TO BUSINESS CONDUCT

RELATIONSHIP WITH SUPPLIERS' PAYMENT PRACTICES

METRIC	FY25	FY26
Suppliers covered by a signed Code of Conduct (% of spend)	85.8%	88%
Suppliers assessed through the Sedex risk tool (% of spend)	100%	100%
Average EcoVadis score (score)	66.1/100	69.2/100
Average Sedex SAQ management control score (score)	3.2/5	3.2/5
High-risk suppliers in target categories covered by a valid ethical audit (% of spend)	100%	99.3%
Average time to pay invoices (days)	88	84
Payments made in line with agreed standard terms (%)	80%	82.8%
Number of outstanding legal proceedings for late payments	n/a	0

METRIC	LAST 24 MONTHS
Suppliers[1] covered by an approved assessment tool (SAQ, GRESB, EcoVadis, or audit) (% of spend)	85%
Strategic direct suppliers covered by an approved assessment (% of spend)	99.7%
Strategic indirect suppliers covered by an approved assessment (% of spend)	91.7%

[1]This metric includes all supplier categories, excluding selected indirect categories for which the approved assessment methodologies are not considered applicable. Excluded categories are reviewed annually to confirm that the rationale for exclusion remains valid.

INCIDENTS OF CORRUPTION OR BRIBERY

METRIC	VALUE
Number of convictions for violation of anti-corruption and anti-bribery laws	0
Amount of fines for violation of anti-corruption and anti-bribery laws	0
Number of confirmed incidents of corruption or bribery	0

METHODOLOGICAL NOTES

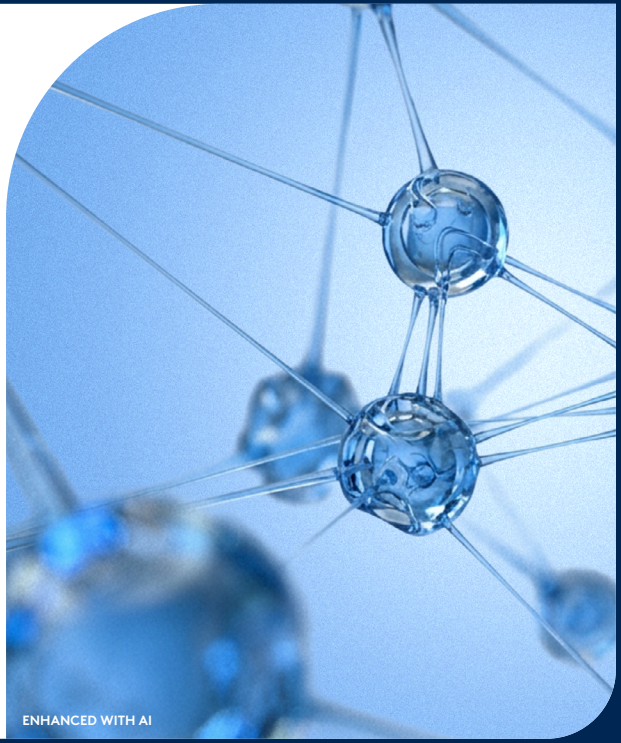
BASIS FOR PREPARATION

This Sustainability Statement has been prepared in accordance with the requirements of the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS), as adopted by Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023 (ESRS Set 1). It covers fiscal year 2026, from July 1st 2025 to June 30th 2026. It has been prepared on a consolidated basis, covering the same entities as those included in our financial statements for the same reporting period. The disclosures related to E1 Scope 3 categories 3.1 – Purchased goods and services (OpEx related emissions), 3.2 – Capital goods and 3.4 – Upstream transport and distribution, as well as G1 – payment practices, exclude several commercial operating entities that represent a very limited portion of Coty's consolidated business amounting to 0.76% of total group revenues for FY26 and, therefore, are considered to have no material impact on these disclosures.

This report covers the parts of our business over which we have operational control during the reporting period. We also address relevant aspects of our upstream and downstream value chain, particularly where material to our impacts, risks and opportunities. In alignment with the CSRD phased implementation approach, Coty has elected to apply the option to defer certain mandatory disclosures or data points. These will be reported in future reporting cycles as permitted under the transitional provisions. All monetary values presented in this report are expressed in U.S. dollars (USD), unless otherwise stated.

As a signatory of the UN Global Compact (UNGC), we submit an annual Communication on Progress (CoP) Questionnaire, which becomes available on the UNGC website following the close of the reporting period.

For questions, please contact press@cotyinc.com.



ENHANCED WITH AI

METHODOLOGICAL NOTES AND SPECIFIC CIRCUMSTANCES

Standard-Specific Considerations

ESRS	SUB-TOPIC	METHODOLOGY
E1, E2, E3, E4, E5, S1, S2, S4 and G1	E1-1 16c, E1-1 16e, E1-1 16f, E1-3 29ci, E1-3 29cii, 16c, E1-3 AR22, E2-6 39 a AR 32; AR 34, E2-6 40, E2-6 41, E3-5 33, E4-6 45, E5-6 43, S1-4 37, S2-4 31, S4-4 40 and G1	Coty does not currently have sufficiently mature internal systems and methodologies to identify and disclose expected OpEx and CapEx amounts related to the actions covered by these disclosure requirements across E, S and G topics. Coty is working to strengthen its internal processes to enable more granular identification and disclosure of such financial resources in future reporting periods.
E1	E1-29 c	The significant CapEx and OpEx amounts disclosed in relation to our climate change mitigation and adaptation actions cannot currently be mapped to specific line items in our financial statements due to system limitations in identifying CapEx and OpEx relevant to the climate transition plan. We have disclosed the total estimated amounts of CapEx allocated to these actions as part of EU taxonomy disclosures based on a dedicated analysis. We are planning to enhance our internal systems to enable more granular reconciliation in future reporting periods.
E1	**ENERGY & EMISSIONS**	
	Facilities	Coty's global operations span across our manufacturing sites, distribution centers, research and development laboratories, offices, and retail stores. Coty reports against all 68 of its sites. For reporting purposes, site-specific information on coordinates, size (square meters or feet), clean energy information, and full-time employees are gathered. This list is updated and validated on an annual basis by facility managers. To ensure the credibility of clean energy reporting, facility managers are required to submit documentary evidence (e.g. guarantees of origin, renewable energy certificates) for all claims, which are reviewed centrally before inclusion in disclosures.
	Data collection and sources	Facility managers are responsible for entering utilities data associated with Coty's energy consumption on our internal software Watershed, based on invoices or on-site metering systems, with the support of the Sustainability Office. This data includes fuels and electricity consumption (renewable and non-renewable) and refrigerants. Refrigerants here refer to the total quantity of refrigerant refills added to equipment during the reporting period. Watershed tool automatically compiles this data and disaggregates by fuel source and type in megawatt-hour (MWh). For offices and laboratories with more than 100 FTEs, primary data was collected whenever available. In general, energy consumption of offices, laboratories and retail stores with no available data is extrapolated by Watershed using building type and building area based on research-backed building energy performance benchmarks.
	Energy intensity	Energy intensity associated with activities in high climate impact sectors is calculated by dividing Coty's total energy consumption by net revenue in the reporting year. All Coty's activities are associated with activities in high climate impact sectors.
	Scope 1 emissions	Direct GHG emissions are reported from stationary (building) and mobile (fleet) fuel combustion, and refrigerant use in Coty's facilities, calculated in Watershed.
	Buildings	Fuel consumption data of buildings is uploaded into Watershed based on invoices and site meters. Where heating fuel consumption data is not available, benchmark values for fuel consumption per unit of floor area are applied, considering building type and location. We obtain primary data from all factories and distribution centers, and whenever possible, from offices and laboratories with over 100 FTE. Whether utilizing either the primary activity data or resulting estimations, fuel consumption values are directly multiplied by the corresponding CO2e emission factor (EF) for each fuel type. Scope 1 emissions calculation approach is aligned with GHG Protocol Scope 1 Guidance. Fuel CO2e EFs are obtained from: · DEFRA UK for most common fuels like natural gas, diesel, and kerosene-type jet fuel. · US EPA Emissions factor hub for some other fuels, and for US consumption. · Australia National GHG Accounts Factors for Australia, when available. · MITECO for Spain, when available. · ADEME for France, when available. · CO2 Emissiefactoren for the Netherlands, when available. Emissions calculated from both EF sets are converted to CO2e using AR6 GWP. Biogenic CO2 (from wood and wood residuals) is not included in the footprint, as per GHG protocol's current methodology, while non-biogenic emissions are included and the source of EF is EPA. Well-To-Tank emissions for these fuels are calculated separately in the Scope 3.3 other energy-related activities section below.

ESRS	SUB-TOPIC	METHODOLOGY
E1	Company fleet	Fuel usage data for company fleet for all Coty markets except Brazil is supplied from Coty's car lease companies as emissions in metric tons of CO2 equivalent. As the data provided is based on 11-month data, extrapolation is applied to account for full reporting year consumption. For Coty Brazil, fuel consumption data is uploaded into Watershed and the emissions are calculated similar to 'Scope 1 – Buildings'. Ethanol is used as the preferred fuel type in Brazil, which generates biogenic emissions. Biogenic emissions for fuels are derived as follows: · USEPA classifies some fuels as bio-based (e.g. Biodiesel) — in these cases, all CO2 emissions will be reported as biogenic emissions. Natural Gas, Coal and Oil do not have biogenic emissions. · DEFRA UK separately reports biogenic emissions from the combustion of biomass and other biofuels.
	Scope 2 emissions	Indirect emissions from purchased electricity are reported for all Coty's global facilities including manufacturing sites, distribution centers, offices, laboratories and retail stores. Electricity consumption and generation data is uploaded into Watershed in kWh of electricity by each site based on invoices and site meters. We obtain primary data from all factories and distribution centers and also from offices and laboratories with over 100 FTE whenever possible. For all buildings without utility data, floor area, building type, and U.S. government benchmarks are used to estimate electricity usage. Emissions are evaluated and shown using both a market-based and location-based approach consistent with the GHG Protocol Scope 2 guidance. For market-based methodology, consumption quantities are multiplied by the relevant CO2e emissions factor (EF) for electricity, with renewable electricity purchases and clean energy programs considered in the calculations. Contractual instruments used are Guarantees of Origin (GO) and Renewable Energy Certificates (RECs). Market-based EFs are used by default: · Green-e residual **EFs for US grids (most recent) with CH4 and N2O EFs added from eGRID subregions and converted to CO2e using AR6 GWP.** · European Residual mixes **(most recent) with CH4 and N2O EFs added from IEA and converted to CO2e using AR6 GWP for each country's grid.** · Australia National GHG Accounts Factors **for Australian states' grids (2025 release)** · Location-based EFs are also used to calculate market-based emissions if no other market-based emission factors are available, following the data hierarchy in the GHG Protocol Scope 2 Guidance (Table 6.3) · We are defaulting to market-based EFs, and calculating WTT and T&D Loss emissions separately (see **Scope 3.3 other energy-related activities** below) For location-based methodology, electricity consumption values are then multiplied by the country's electricity generation EF, reflecting the local grid mix of renewable and non-renewable energy. Location-based emission factors (also calculated and included in footprints) include: · eGRID **EFs for US subregions' grids (applied beginning with the most relevant year)** · DEFRA UK **for the UK grid (for the calendar year of the footprint).** · Australia National GHG Accounts Factors **for Australian states' grids (2025 release)** · MITECO for Spain. · ADEME for France. · CO2 Emissiefactoren for the Netherlands. · Canada National Inventory Report **for Canadian states' grids (2026).** · IEA **EFs for locations where country-specific sources above are unavailable.** All emission factors use AR6 GWP unless otherwise noted. District heating emissions estimated by Watershed and use the following sources of EFs: · DEFRA UK **for most common fuels like natural gas, diesel, and kerosene-type jet fuel.** · US EPA Emissions Factor Hub **for some other fuels, and for US consumption.** · Australia National GHG Accounts Factors **for Australia, when available.** · MITECO for Spain, when available. · ADEME for France, when available. · CO2 Emissiefactoren for the Netherlands, when available.
	Scope 3 emissions	Scope 3 emissions are reported across Coty's relevant upstream and downstream categories as defined by the GHG Protocol, based on a combination of supplier data, spend-based estimates, and industry emission factors.

ESRS	SUB-TOPIC	METHODOLOGY
E1	Purchased goods and services	**Raw materials and packaging** · Quantity of materials purchased extracted from Coty's ERP systems, in grams (g). This is an improvement from last year to reduce the rounding errors. · Emission Factors obtained from a customized database from EVEA, with an exception for aluminum packaging and fragrance compounds that have supplier-specific Emission Factors based on LCA done internally, in kilograms of CO_2e per kilogram ($kgCO_2e/kg$). · Activity data and Emission Factors are uploaded on and calculated by Watershed by multiplying activity data with respective Emission Factors. · Exclusions are all instances of Third-party manufacturing where Coty purchases the packaging and raw materials to avoid double counting. · Due to data limitation, some packaging specification is not available for our third-party manufacturers (TPM) in Brazil and as a result, their respective emissions are not included. We will continue to collect detailed data from our TPM for future reporting. · The scope of all packaging metrics and targets covers all packaging materials required to take products to the customer, including primary, secondary, and tertiary packaging, but excludes tertiary packaging materials used for last-mile distribution. When Coty acts as a third-party manufacturer on behalf of other companies, we follow the material and formulation specifications provided by the client. As a result, Coty may not have full visibility over the detailed composition, sourcing origin, or sustainability characteristics of those materials and therefore, is excluded from the scope of this metric. **Digital working media** · Emission Factors and data are provided by a specialized third-party consultant, Footsprint, based on Coty's spending on digital working media. **Other indirect purchases** · Spend data extracted from Coty's ERP systems and uploaded into Watershed in local currencies. · Included financial accounts are mapped to an emissions factor using the BEA code that most accurately matches the account's primary business activity. Within an account, the five suppliers with the most spend may be mapped to a different BEA code if their business activity is significantly different from the overall account. Non-USD spend is converted to USD via the latest currency exchange rates on a monthly basis (using openexchangerates.org). Spend is then multiplied by the matched EF, accounting for inflations. · Emission Factors obtained from EPA's USEEIO Supply Chain Greenhouse Gas Emission Factors (version 16) via Watershed. · A mapping exercise is done on a yearly basis to identify which expenses should be allocated in C3.1 versus C3.2 and which expenses should be excluded to avoid double counting such as expenses on utilities (Scope 1 & 2), buildings (scope 3.2), transport (scope 3.4 and 3.9), waste management (scope 3.5), and business travel (scope 3.6). Additionally, expenses associated with labor costs and tax are excluded as they are not emissive.
	Capital goods	· Capital Expenditure data extracted from Coty's ERP systems and uploaded into Watershed in local currencies. · Emission Factors obtained from EPA's USEEIO Supply Chain Greenhouse Gas Emission Factors (version 16) via Watershed. · Activity data with vendor name are uploaded onto Watershed and calculated by the tool itself by multiplying activity data with respective Emission Factors. Watershed maps the emission factor either based on activity data (spend type) or vendor (industry). This category is excluded from Scope 3 reduction target for both 2030 and 2050, in line with SBTi Net Zero standard.
	Fuel- and energy-related activities	Calculated by Watershed based on activity data used for Scope 1 & 2 emissions
	Upstream transport & distribution	**Transport managed and paid by Coty (outbound, inbound, and intercompany)** · Emissions data provided by EcoTransIT, in line with ISO14083 and GLEC-compliant calculation **Transport not managed by Coty (inbound)** · Extrapolated based on baseline emissions using total volume of products sold in the reporting year · This category is excluded from Scope 3 reduction target for both 2030 and 2050, in line with SBTi Net Zero standard.

ESRS	SUB-TOPIC	METHODOLOGY
E1	Waste generated in operations	**Solid Waste** Quantity of waste uploaded (see **Facilities**), in kilograms (kg) and calculated by Watershed, according to waste type and disposal methodology. Source of Emission Factors is USA EPA and DEFRA UK. Due to system limitation, we have opted to exclude wooden pallets used as biomass for energy from waste metrics (see E5 – Waste) to avoid a double-counting impact in our carbon footprint. **Wastewater Treatment** Emissions related to waste water treatment are extrapolated based on total volume sold due to data limitation in Watershed. This category is excluded from Scope 3 reduction target for both 2030 and 2050, in line with SBTi Net Zero standard.
	Business travel	Data provided by our travel agency (Egencia) on air and rail travel, as well as accommodation. We exclude emissions related to car rentals as they were not available in previous years and deemed insignificant in relation to total footprint. Emission factors used are DEFRA UK. Emissions from accommodation are excluded from the SBTi target boundary for both 2030 and 2050 as it is considered outside the minimum boundary, in line with SBTi Net Zero standard.
	Employee commuting	Calculated by Watershed based on the number of employees uploaded by HR (see S1 – own workforce). Watershed Emissions from employees cover: Employee commute to offices: Commuting emissions are estimated based on the number of employees, the employee month (which translates to the number of days in a month an employee spends in the office), the number of work days in a month, and percentage of time employee works remotely. Assumption is for employees with hybrid working contracts commute on average 2.5 days, while non-hybrid employees commute 5 days a week. **Emission Factors** · For combustion emissions from cars, emission factors are from EPA Emissions Factor for "Passenger Car" (most recent data set is 2024), with CH4 and N2O added using AR6 GWP. · For Well-to-Tank (WTT) emissions from cars, emission factors are from DEFRA for an average car, with unknown fuel type, to be fully representative of the different types of cars. · For public transit, a synthetic emissions factor for a passenger-mile traveled by public transit in the U.S. is applied. The National Transit Database's (most recent data from 2024) data on public transit systems is used to estimate the mix of bus, heavy rail, light rail, and commuter rail in the U.S. The EPA EF Hub (2024) emissions factor for each public transit mode is applied to calculate an average emissions factor for a passenger-mile on public transit. · For Well-to-Tank (WTT) emissions from public transit, emission factors are from DEFRA for national rail, more representative of the general mode of commute globally. · For walking and biking, we assume no emissions. · Upstream fuel and energy-related activities (FERA) not included in Scope 1 or Scope 2 emissions are calculated for commute data as described in the Passenger vehicle travel well-to-tank (WTT) section of the Vehicles article. These emissions are included within the relevant subcategory—in this case they are included in scope 3.7 along with combustion emissions. Employee home energy use: estimated based on the employee month, percentage of time employee works remotely, employee electricity consumption based on the home office size, and the location-specific emissions from electricity generation. Home office emissions are excluded from the SBTi target boundary for both 2030 and 2050 as it is considered outside minimum boundary, in line with SBTi Net Zero standard. · EFs for electricity (see **emissions factors for electricity** in building electricity), including biogenic emissions. · EFs for district heating and cooling (see **emissions factors for district heating and cooling** in building stationary combustion), including biogenic emissions. · EFs for coal, oil, biofuel, and waste (see emissions factors for heating fuels in commercial buildings in building stationary combustion), including biogenic emissions. · EFs for natural gas (see **emissions factors for heating fuels in commercial buildings** in building stationary combustion). · WTT/upstream emissions (see **other energy-related activities** in building stationary combustion and building electricity). This category is excluded from Scope 3 reduction target for both 2030 and 2050, in line with SBTi Net Zero standard.

ESRS	SUB-TOPIC	METHODOLOGY
E1	Downstream transport & distribution	**Storage at retailers** · Estimated based on PEF guidelines and benchmark for beauty supply stores where the following assumptions are taken: Volume stored (Coty's volume sold converted into cubic meter), storage time (5 weeks), electricity consumption at retail stores (150 kWh/m2/year), storage capacity (104,000 m^2). · Consumption energy = $\frac{\text{Volume Stored x Storage time x Storage Surface}}{\text{Storage capacity}}$ x Energy Consumption at Retail · Energy consumed is then converted into tons of CO2-eq using an average emission factor of 0.741 kg CO2-eq/kWh This category is excluded from Scope 3 reduction target for both 2030 and 2050, in line with SBTi Net Zero standard. **Last-mile distribution** · Last mile delivery covers transporting products from retailers' warehouses to their retail stores, where the following assumptions are taken: vehicle capacity (HGV all diesel (>33t) with 60% load rate), density of product distributed (231 kg/m^3) and distance between warehouse to store (725km). · Emissions (tCO_2e) = Weight (tonnes) × Distance (km) × Emission factor ($kgCO_2e$/tkm). · Emission factor is derived from DEFRA 2026. · To avoid double counting, direct-to-consumer emissions from Scope 3.4 are subtracted from Scope 3.9 last-mile distribution emissions. · This category is excluded from Scope 3 reduction target for both 2030 and 2050, in line with SBTi Net Zero standard. **Consumer trips** Estimated based on Quantis methodology from 2019 baseline. Assumptions made on distance traveled and transport mode used are based on 2019 Coty data. Emission factors used from Ecoinvent version 3.10. The 2019 benchmark emission factor of kg CO_2e per unit sold is then used for FY26 reporting. Emissions from consumer trips are excluded from the SBTi target boundary for both 2030 and 2050 as it is considered outside minimum boundary, in line with SBTi Net Zero standard.
	Use of sold products	**Indirect Phase of Use of Goods Sold** Emissions from heating of water used for rinse-off products: · Quantity of shipped rinse-off products extracted from Coty's ERP systems, in grams (g). · Benchmark Emissions factor associated with the use of heated water to consume Coty's products provided by a Quantis study. In this study, the following assumptions are applied: · For energy used for water heating (MJ/L of water) is from AFNOR 2011 and IEA. · For every 0.0104kg of rinse-off product, 75ml of hot water is needed (Source: Hall et al. 2011). · Quantity of rinsed-off products is multiplied by the 2019 benchmark emission factor. Emissions from indirect phase of use of goods sold are excluded from the SBTi target boundary for both 2030 and 2050 as it is considered outside minimum boundary, in line with SBTi Net Zero standard.
	End-of-life of sold products	**Wastewater treatment from Use of Products** · Quantity of shipped rinse-off products extracted from Coty's ERP systems, in grams (g). · Benchmark Emissions factor associated with the use of heated water to consume Coty's products provided by Quantis (see: Use of Sold Products). · Quantity of rinsed-off products is multiplied by the benchmark emission factor. **Packaging of Sold Products** · Quantity of packaging shipped extracted from Coty's ERP systems, in grams (g). · Calculated by Watershed by providing benchmark recycling, incineration and landfill rates for each country/region where the products have been shipped to, based on EPA's Waste report and UK statistics on waste. · The scope of all packaging targets covers all packaging materials required to take products to the customer, including primary, secondary, and tertiary packaging, but excludes tertiary packaging materials used for last-mile distribution.
	GHG removals and mitigation projects	Coty does not have GHG removals and storage in its own operations or value chain. In FY26, we retired 504 tCO_2e of Verra-certified carbon credits generated by an afforestation project in China. As beyond-value-chain mitigation, these credits are not deducted from our gross GHG emissions and do not contribute to our SBTi targets, and are used as a transitional complement to ongoing efforts to reduce emissions across our value chain and neutralize residual emissions over time. Coty does not make public claims of GHG neutrality that involve the use of carbon credits.

ESRS	SUB-TOPIC	METHODOLOGY
E2	Pollution of water	Our water pollutant metric disclosures are limited to one selected manufacturing site located in Brazil, which discharges treated water into a natural body of water. This site has been identified as the most material for initial data collection due to its scale of water discharge and availability of pollutant monitoring. In subsequent reporting periods, we intend to expand the scope to additional sites and include water pollutants of emerging concern, depending on data availability and materiality assessments. Continuous alignment with evolving ESRS, EU Taxonomy, and local environmental regulations will be ensured. Water pollution is primarily quantified through direct and periodic measurements, including site-level sampling and laboratory analysis of wastewater discharges. Key pollutant indicators such as biochemical oxygen demand (BOD), chemical oxygen demand (COD), and specific hazardous substances are monitored as part of wastewater treatment and compliance processes. Data is primarily generated at the manufacturing sites, where pollution-related information is obtained through monitoring of wastewater discharge quality, environmental controls, and chemical and substance management processes. For water pollution, data is collected through regular monitoring of wastewater discharge and treatment processes, including compliance assessments to ensure alignment with internal standards and regulatory requirements. Water quality and pollutant concentration data are obtained through monthly Discharge Water Assessment Reports prepared by an independent third-party laboratory, contracted locally in Brazil. Discharged water volume is measured through on-site flow monitoring systems on a monthly basis and reported in Coty's internal system. The pollutants monitored are the ones that are relevant to our industry and are present in the EU-PRTR list of pollutants, e.g., arsenic, fluorides, phenols, and xylenes, and based on those specified in the monthly Discharge Water Assessment Reports, in accordance with local regulatory requirements. Coty's water pollutant that was measured above the threshold in this reporting year was phenols (as total C) and mercury and compounds. Each pollutant concentration or threshold for detection is reported in milligrams per liter (mg/L and µg/L). This year, we opted for a conservative approach and applied thresholds in the calculation, where in reality, there might not be traces of the reported pollutants detected in our discharged water. This calculation is performed monthly, and values are aggregated to derive annual total pollutant emissions in kilograms (kg/year).
	Microplastics, Substances of Concern and very high concern	All raw materials used to produce formulas are listed and quantified in Coty's specification systems. Raw materials that have been classified as microplastics according to Registration, Evaluation, Authorization and Restriction of Chemicals (REACH) Regulation. Substances of Very High Concern (SVHCs) were identified based on the REACH Candidate List. Substances of Concern (SoCs) were identified based on the REACH Candidate List and CLP hazard classifications. In this reporting period, the 20th Adaptation to Technical and Scientific Progress (ATP 20) of the EU CLP Regulation was applied instead of the more recent ATP 21 and ATP 22. This choice was made because ATP 20 was the classification list in force at the beginning of the fiscal year, ensuring that the reporting methodology remained consistent with the regulatory reference available when data collection started. The assessment showed that substances newly classified in ATP 21 and ATP 22 represent only a marginal share of Coty's substances of concern inventory, corresponding to approximately 0.3% of the Brazilian raw material portfolio and 0.1% of the global raw material portfolio. Based on this analysis, the total reported SOC volume would increase from 580 tons under ATP 20 to 677.7 tons under ATP21-22. For substances of very high concern, a threshold of 0.1% per article in line with REACH regulation has been applied for disclosure purposes. When Coty acts as a third-party manufacturer on behalf of other companies, we follow the material and formulation specifications provided by the client. As a result, Coty may not have full visibility over the detailed composition, sourcing origin, or sustainability characteristics of those materials and therefore, is excluded from the scope of this metric. We perform ENHESA self-audits annually at each Coty manufacturing site and distribution center, to ensure legal compliance in line with local and regional regulations. We also conduct external third-party audits every three years at each site, in accordance with our Environmental Policy.
	Substances of Concern and very high concern from fragrance houses	Coty's regulatory team collects data related to substances of concern and very high concern from fragrance houses that produce some of Coty's fragrance compounds and assesses against compliance. Due to intellectual property reasons, fragrance houses are not able to provide substance-level information. Substances of concern and very high concern will be reported as mass in kilogram per hazard class. We will continue engaging with these fragrance houses and monitor closely their reporting progress in accordance with CSRD.
E3	Water	All water-related metrics have been obtained through either a visual check of water meters, records of which are input into our internal software platform, or through a calculation. Total water consumption is derived from subtracting total water discharge from total water withdrawn into the facility, including the water reused internally. The calculation is carried out on facilities that have the relevant metrics available and reported on the platform. The scope of our water withdrawal reduction target is all Coty's factories, distribution centers, offices and laboratories.
	Water-risk areas	High-water stress areas are regions where the percentage of total water withdrawn is high (40-80%) or extremely high (greater than 80%), as defined by the Aqueduct Water Risk Atlas tool of the World Resources Institute (WRI). Areas of water risk are those defined by the Aqueduct Water Risk Atlas tool of the WRI as having high or extremely high-water risk. Coty's water consumption in areas at water risk, including areas of high-water stress, is derived from coordinates in the facilities dataset. Offices that have immaterial water consumption and do not record it in Watershed, will not be included in the water-risk assessment, therefore it will not be included in the results.
	Water withdrawal & consumption	We obtain primary data for water withdrawal for all factories and distribution centers. Primary data of water withdrawal for offices, laboratories and retail stores was only obtained for five offices and laboratories. For the rest, we estimate directly in Watershed based on surface area of each site. We will continue to work on obtaining primary data from all our facilities to increase the accuracy of our reporting. Water consumption is calculated as total water withdrawal minus total wastewater discharged. Where water discharge data is not available, consumption is estimated using standardized assumptions, including 10% of water consumption for offices, laboratories, and retail stores. As water consumption is calculated using a mass balance approach between water withdrawal and water discharge, disclosed values represent best estimates. We are working to enhance data accuracy through the implementation of real-time monitoring systems across our facilities.

ESRS	SUB-TOPIC	METHODOLOGY
E4	Biodiversity-sensitive areas	Assessment was conducted on Coty's factories and distribution centers, as they are typically located outside residential or populated areas. Watershed analyzed whether Coty's manufacturing sites are located near protected areas using the World Database on Protected Areas (WDPA) and Key Biodiversity Areas (KBA) datasets. A site is "near" if effective distance between Coty's site and nearby protected area is ≤ 5000 meters. Watershed applies this standard threshold for the following reasons: · Matches regulatory requirements for environmental impact assessments · Balances ecological relevance with practical business considerations · Accounts for ecosystem connectivity beyond immediate boundaries
	RSPO	Within Coty's specification system, the RSPO Certificate of Analysis (CoA) is attached for palm oil derivatives purchased. The CoA establishes that palm oil has been produced according to RSPO principles and criteria. It confirms the palm oil is sourced from certified sustainable plantations and is traceable throughout the supply chain. Periodically, an additional check on suppliers' licenses on the RSPO website is carried out by site managers to ensure that the suppliers are still licensed. These steps are cohesive across all Coty's global procurement, and yearly reviewed under an official internal RSPO Certification management, built into a report to the RSPO organization to retain its membership. For palm oil sourced from our Third-Party Manufacturers (TPMs), we distribute questionnaires requesting that they provide details on their RSPO certification status. The total volumes of RSPO-certified palm oil (PO) and palm kernel oil (PKO) are then compared against the total volumes of PO and PKO purchased to determine the percentage of RSPO-certified material.
E5	Resource inflows	Our material resource inflows primarily consist of raw materials, packaging materials, and semi-manufactured goods used in product manufacturing. · **Raw materials used in product formulation include:** · Alcohols (e.g., ethanol) · Fragrance naturals · Specialty chemicals (e.g., surfactants, emollients, silicones) · Propellants and other formulation inputs · Palm derivatives · **Packaging materials include:** · Plastics · Glass · Metals (e.g., aluminum, steel etc.) · Fiber-based materials (e.g. Paper and cardboard, cotton, wood etc.) · **Semi-manufactured goods and components include:** · Packaging components (e.g., bottles, caps, pumps) · Pre-assembled product parts sourced from suppliers **Packaging and raw materials information** Coty's resource inflows cover all purchased raw materials and packaging. To ensure methodological consistency, the purchased raw materials and packaging dataset disclosed in this category is directly aligned with that used to calculate **Scope 3.1 (raw materials and packaging)** emissions under E1-6. **Post-consumer recycled content (PCR) target scope** Includes all types of packaging materials used to calculate emissions in E1-6 under Scope 3.1. This target does not include resin as it is defined in our data systems as raw material and not packaging. **Virgin plastic reduction target scope** Virgin plastic is defined as plastic originating from fossil fuel. Within the scope of this target, resin is included as a raw material for plastic components produced in-house for our Brazil operations. **Fiber-based materials** · Fiber-based materials are defined as packaging materials from natural origins such as timber, cork, cotton. FY26 is the first year reporting against this target. For Brazil, and due to data limitation on material type, we assume paper and carton to be the only fiber-based materials purchased. **Biological materials in packaging** · Biological materials in Coty's packaging are all certified fiber-based packaging materials purchased e.g. FSC, PEFC · The percentage is calculated from total certified fiber-based packaging materials against total packaging purchased. **Biological materials in ingredients (raw materials)** · Biological materials in Coty's ingredients are RSPO-certified palm oil and palm kernel oil purchased. · The percentage is calculated from total RSPO-certified palm oil and palm kernel oil against total ingredients (raw materials) purchased. When Coty acts as a third-party manufacturer on behalf of other companies, we follow the material and formulation specifications provided by the client. As a result, Coty may not have full visibility over the detailed composition, sourcing origin, or sustainability characteristics of those materials and therefore, is excluded from the scope of this metric. In FY26, we clarified the scope of our Packaging targets and excluded resin from the scope of the targets, as it is classified as a raw material within our systems in Brazil - with the exception of our targets related to packaging quantity reduction and virgin plastic reduction, where we have included resin to the scope through manual adjustments.

ESRS	SUB-TOPIC	METHODOLOGY
E5	Resource outflows – products and materials	**Recyclability** Due to lack of definition of recyclability within the company, Coty has decided to report all products as non-recyclable. We are working on determining the criteria for recyclability in line with the guidance of EU's Product Packaging and Waste Regulation (PPWR) and will report on this dataset accurately in the upcoming reporting period. **Durability** To measure the durability, shelf-life of our shipped finished goods is used based on the product categorization. As prescribed by ESRS, industry average of product shelf-life is also disclosed based on the following industry standards: · 36 months for non-hydroalcoholic products · 48 months for hydroalcoholic products When Coty acts as a third-party manufacturer on behalf of other companies, we follow the material and formulation specifications provided by the client. As a result, Coty may not have full visibility over the detailed composition, sourcing origin, or sustainability characteristics of those materials and therefore, is excluded from the scope of this metric.
	Resource outflows – waste	Waste data is primarily derived from invoices provided by contracted waste management providers, reflecting measured quantities of waste collected and treated. This is complemented by internal site-level tracking systems at manufacturing facilities and distribution centers. Reported volumes are predominantly based on direct measurement, with limited estimation applied where data gaps exist. Our recycling rate metric includes the amount of waste recycled, reused and composted divided by total amount of waste. Note that contrary to last year, waste quantities do not include wooden pallets reused for energy in our Senador Canedo factory to prevent double counting of emissions between category 3.5 and Scope 1 emissions. This is due to inherent limitation in our systems where waste quantities used to report E5 – Waste metric are the same as E1- Scope 3.5 GHG emissions metrics. The scope of our waste targets related to recycling rate and zero waste to landfill cover only our Coty-owned and operated manufacturing sites and distribution centers.
	Treatment of Unsold Products (Entity specific metric)	Unsold goods data were compiled from three European distribution centers using operational disposal records. Reported disposal routes and discard reasons are subject to data limitations, including master data gaps, classification overlap, and indicative waste treatment allocations. Data does not include disposal records at Coty's retailers due to inherent data limitation. Process improvements are planned from FY27 to enhance reporting.
S1	Headcount	Employee numbers are published in a month-end headcount on June 30th. The scope covers all Coty employees, including non-active employees (in particular those on long-term sick leave, notice of departure, early retirement, extended unpaid leave). Data is extracted from internal system MyCotyTalent (MCT). Beauty Advisors (around 636 people) are excluded from the headcount due to the lack of granularity in the information.
	Turnover	Employee turnover is calculated as the ratio between the number of employees leaving the company during the reporting year (resignations, retirements, mutual agreements, isolated redundancies or redundancy plans, deaths) and the total number of employees at the end of the year.
	Non-employees	Information is collected directly from workforce suppliers, agencies, contractors and service providers through an annual data collection process coordinated by the Sustainable Sourcing team. The disclosure covers non-employee workers that form part of Coty's own workforce, including agency workers, temporary workers, freelancers, contractors, beauty advisors and merchandising personnel whose work is performed under Coty's direction. For FY26, data coverage is expected to be limited to the supplier population included within the project scope and represent around 68% of Coty's non-employee workforce on a spend-basis. As a result, the disclosed non-employee workforce characteristics relate only to the covered population and do not represent Coty's full non-employee workforce. Coty aims to improve the data coverage to 100% in future reporting periods.
	Collective Bargaining Agreement	Information is collected by Human Resource Department at country level, based on local laws and regulations, with the support of the Legal department in identifying the countries with the presence of collective bargaining agreement.
	Adequate Wages	Coty has taken into account the lowest wage (basic wage + fixed additional payments) calculated for the lowest pay category, excluding interns and apprentices – considered separately for each country. Beauty Advisors are included within the scope of the indicator, while we exclude unpaid leave employees. The benchmark for comparison with the lowest wage is aligned with the applicable minimum wage established by the legislation or collective bargaining agreement. The information source is the internal dashboard Bento (based on MCT data). Any discrepancies or additional supporting information is addressed with the support of local HR.
	Training hours and skill development	Training data is extracted from Coty Academy. The report contains one record per completed training and includes employee identifier, training title, completion date and training duration. The metric includes all training courses completed and recorded in Coty Academy during the reporting period for active employees. Training activities not captured in the system are excluded. The total training hours per employee are uploaded in Watershed, the total average training hours is calculated as the total training hours divided by the number of employees, and excluding beauty advisors. All Coty employees participated in regular performance and career development reviews, as part of Coty's annual performance management process.

ESRS	SUB-TOPIC	METHODOLOGY
S1	Health and safety metrics (HSE)	HSE information is collected separately for supply chain (factories and distribution centers), for R&D laboratories and for corporate offices, consolidated by Watershed. Data on work-related accidents are categorized, from fatal accidents (also including deaths due to occupational illness) to first aid. Coty includes all accidents, from fatalities to accidents requiring medical treatment, in its Global Total recordable Incident Rate (TIR) and in its total number of accidents under the CSRD. The Global Total recordable incident is calculated as Recorded incidents x 1,000,000/total no. working hours on a 1-year rolling average. Coty Health and Safety management system is grounded on a global Health and Safety Policy and adequate procedures aligned with the national legal requirements and standards, covering 100% of the employees. For supply chain sites, that are the most sensitive and exposed areas, the Health and Safety management system is the Coty 6 Key Element HSE Management program. The coverage is checked internally on an annual basis by completing 6 Key Element and Legal Compliance Audits, additionally all sites are completing on-site audits on HSE Legal Compliance with ENHESA third party HSE Legal Compliance globally recognized company Number of days lost to work-related injuries and fatalities from work-related accidents, ill-health, and fatalities is not currently tracked.
	Work-life balance metrics	Information is collected at Human Resource Department at country level, taking into account local laws and regulations. Family related leave covers four categories: maternity leave, paternity leave, parental leave, and carers' leave. For completeness, all employees who took family-related leave at any point during the reporting year, including those whose leave started in a prior period and overlaps with the current one, are counted in the reporting of the metric.
	Remuneration metrics	The gender pay gap, defined as the difference of average pay levels between female and male employee, is calculated considering the difference between the average hourly wage rate of female and male employees, expressed as percentage of the average hourly wage rate of male employees. The average hourly wage rate is calculated considering the annual salary information and the standard weekly hours, both sourced directly from MCT. The conversions have been applied automatically by Watershed reflecting the average exchange rate of the year. Coty's internal target on gender pay equity is based on Coty's Pay Equity methodology, developed since 2021, that reflects the examination of our internal pay equity annually. This methodology looks at how we compensate employees who perform similar job responsibilities. For this, our population of employees is divided into 4 categories: Leadership (grades 1 – 4), Senior Management (grades 5 – 6), Middle Management (grades 7 – 8), Individual Contributors (grades 9 -11). We then compare the male and female median compensation-ratio for each of the 4 categories, globally and within each function. We use key moments such as hiring, the merit cycle and promotions to help maintain our pay equity as we do not have a separate pay equity budget. The annual total remuneration ratio, defined as the ratio of the highest paid individual to the median annual remuneration for all employees (excluding the highest-paid individual) is based on the actual payroll data covering the period from 1 April 2025 to 31 March 2026 under the SEC reporting requirements. The annualized compensation for all the employees includes the actual wages and the bonus paid. For the data related to Sue Nabi, severance payments have been excluded and only the remuneration earned up to the departure date has been taken into account. For data related to Markus Strobel, the annualized approach has been applied, considering the following elements: (1) base salary, (2) bonus, (3) all other compensation and (4) equity and long-term incentive plan.
	Incidents, complaints and severe human rights impacts	Compliance Department is responsible for social metrics relating to (i) reported incidents and complaints of discrimination, including harassment, and (ii) severe human rights incidents connected to the Company's workforce. Legal department works in close collaboration with the Human Resource Department to identify the cases and with Legal Department to identify the fines and penalties as a result of these incidents and complaints. The number of incidents/complaints are reported based on the Compliance Tracker with proven reports. All cases are reported through Coty Ethics and Compliance Hotline.
G1	Incidents of corruption and bribery	Compliance Department is responsible for confirmed incidents of corruption and bribery, substantiated and reported based on the Compliance Tracker with proven reports. All cases are reported through Coty Ethics and Compliance Hotline. Compliance department is responsible for reporting related to (i) the number of convictions for violation of anti-corruption and anti-bribery laws and (ii) the amount of fines for violation of anti-corruption and anti- bribery laws.
	Managing the relationship with Suppliers	Average Number of Days to Pay is calculated using a WAPT (Weighted Average Payment Terms) methodology and defined as the difference between the number of days based on the invoice date and the payment date. For records with a blank payment date, the calculation refers to the due date. Both invoices and credit notes are considered in the calculation, as credit notes directly impact the net amount settled with suppliers and therefore the actual cash payment behavior. % Adherence to Payment Terms is defined as the proportion of invoices paid within the agreed purchasing terms during the reporting month, calculated as the total number of invoices paid on time divided by the total number of invoices paid during the same period. The scope covers all Coty countries within ERP system, plus Brazil & Monaco but excludes some smaller countries, like Chile and Argentina. Regarding the number of legal proceedings related to late payments, in FY26, we take into account legal proceedings tracked at the global level that exceed a threshold of USD 1 million. High-risk suppliers are defined as those providing raw materials, packaging, third-party manufacturing (TPM), advertising & consumer promotion, and logistics partners, with amounts exceeding 50,000, according to the applicable subcategories.

TIME HORIZONS

The time horizons applied in this Sustainability Report align with the definitions in ESRS 1 6.4: short-term refers to a one-year period (0-1 year), medium-term covers a timeframe of two to five years (2-5 years), and long-term extends over five years (>5 years).

METRICS

ESRS DISCLOSURE	CHAPTER	CSRD SCOPE	BASIS OF PREPARATION	DESCRIPTION OF THE RESULTING LEVEL OF ACCURACY	PLANNED ACTIONS TO IMPROVE ACCURACY IN THE FUTURE
Health and safety – Worked hours	Own Workforce	Statutory employees	Estimations: total number of hours worked estimated by global HR. MCT is the source for standard weekly hours. For employees with 0 standard weekly hours listed, we assumed 40 hours per week. Estimated annual hours worked are calculated using the below formula: · Standard weekly hours × 52 weeks, minus time off for: 4 weeks of vacation · 2 weeks of bank holidays · 3 weeks of other leave Total number of worked hours for non-employees are not available for the current reporting cycle due to the lack of granularity of information required for the estimation.	Medium	Collecting primary data from manufacturing facilities, internal distribution centers, research centers, administrative sites. As a first step, estimating worked hours for non-employees with an appropriate degree of accuracy. Data collection will then aim to collect primary data.
Total energy consumption related to own operations	Climate	Own operations	Estimations: Facilities (offices, laboratories, retail stores) without actual energy consumption data will calculate consumption based on FTE and surface area (m2) estimation.	High	Collecting primary data from smaller facilities (offices, laboratories, retail stores).
Gross Scope 1 greenhouse gas emissions	Climate	Own operations	Estimation based on estimated energy consumption for smaller facilities (offices, laboratories, retail stores) that have not submitted actual energy consumption.	High	Collecting primary data from smaller facilities (offices, laboratories, retail stores).
Gross market-based Scope 2 greenhouse gas emissions	Climate	Own operations	Estimation based on estimated energy consumption for smaller facilities (offices, laboratories, retail stores) that have not submitted actual energy consumption.	High	Collecting primary data from smaller facilities (offices, laboratories, retail stores).
Gross Scope 3 greenhouse gas emissions	Climate	Upstream and downstream value chain	3.4 Upstream Transport: Estimation for inbound transport managed by suppliers based on the baseline benchmark.	Medium	Collecting primary data information from our suppliers related to inbound transport.
			3.9 Downstream transport & storage at retailers: Baseline 2019 emissions extrapolation and use of default benchmarks for energy consumption at retailers.	Medium	Coty has no control over downstream transport & storage. This could be remediated through customer engagement in the medium to long-term.
			3.11 Use of sold products: Baseline 2019 emissions extrapolation based on volume sold and estimated water use for rinse off products.	High	Data related to use of goods sold is based on benchmark estimates and research by external consultants 'Quantis'. Actual volumes are used to increase the accuracy of the calculation.
			3.12 End of Life treatment of sold products: Baseline emissions extrapolation based on volume shipped of rinse-off products for wastewater treatment, assuming that 95% of water used to rinse off goes to wastewater. On top of that, end of life of packaging of shipped products is calculated based on the waste treatment in destination countries.	High	Data related to use of goods sold is based on benchmark estimates and research by external consultants 'Quantis' for wastewater treatment of rinse-off products used. Actual volumes are used to increase the accuracy of the calculation. For EOL treatment of packaging components, we rely on Watershed's methodology and estimations.

ESRS DISCLOSURE	CHAPTER	CSRD SCOPE	BASIS OF PREPARATION	DESCRIPTION OF THE RESULTING LEVEL OF ACCURACY	PLANNED ACTIONS TO IMPROVE ACCURACY IN THE FUTURE
Pollution of Water	Pollution	Own operations	Only Brazil is included as it's the only manufacturing site that discharges wastewater into natural water body.	High	No further adjustment.
Microplastics used	Pollution	All raw materials, bulk, packaging materials, finished goods (TPM turnkey purchased goods), and goods received by Coty from external suppliers	Substances weighing less than 1 kg are rounded up to 1 kg. Above 1 kg, the substances are rounded up or down based on the 0.1 round off rule.	High	No methodological adjustment due to system limitations.

Sources of Estimation and Outcome Uncertainty

This sustainability statement has been prepared using the data, systems, and methodologies available at the reporting date. Given the complexity of our operations and value chain, some disclosures are subject to data and systems limitations and require the use of estimates, assumptions, and judgment. As we continue to strengthen our reporting processes and methodologies, and as ESRS evolves, future disclosures may differ as more complete data and enhanced reporting capabilities become available.

Changes in the Preparation and Presentation of Sustainability Information

In 2025, Coty made significant changes to its GHG accounting methodology and decided to recalculate its 2019 baseline emissions, in line with GHG Protocol Corporate Standard and the Science Based Targets initiative (SBTi) guidance. We disclosed this in our previous sustainability statement.

Following consultation with SBTi in early 2026, the methodology was further refined for the Net-Zero target validation, including alignment of accounting methodology to reflect the company's roadmap, calculation boundaries, and application of the 10% target boundary exclusion. This change extends beyond GHG accounting to our climate targets. As we have exceeded our Scope 1 and 2 emissions reduction target, we have revised the target to increase ambition in line with our Net-Zero pathway.

As part of SBTi validation to our baseline and reported emissions, we have updated the calculation for C3.1 and C3.9 to ensure minimum boundary emissions are included. These modifications slightly change our reported baseline and FY25 inventory in our previous report.

As a result, prior-year comparative figures have been restated in FY26 where applicable to reflect the updated methodology and ensure like-for-like comparability.

CATEGORY & IMPACT	IMPACT VS PREVIOUS BASELINE (REPORTED IN FY25)	IMPACT ON PREVIOUS YEAR REPORTING	REASON FOR RECALCULATING THE BASELINE
3. 1 Purchased Goods and Services	-5%	No impact	As part of SBTi validation, the base year was further refined to improve the accuracy of the baseline by correcting: · The recorded quantity of silicones used during that period and ensures that the impact of the silicone phase-out is measured on a like-for-like basis (+15%) · Packaging data corrected to reflect the actual mix of materials previously misclassified as PMMA, improving the accuracy of associated emissions (-18%)
3.9 Downstream Transportation and Distribution	+147%	+ 135%	The base year boundary for this category was expanded during SBTi validation to include last-mile delivery and retail storage, previously excluded subcategories, in order to meet SBTi's minimum boundary requirements for this category. This correction does not reflect a change in company operations, but a completion of the emissions boundary to ensure alignment with SBTi guidance. This addition to our inventory is also reflected and recalculated for previous year FY25

EU Taxonomy

On 4 July 2025, the European Commission published Delegated Regulation (EU) 2026/73, adopted in January 2026 and applicable from 1 January 2026. It introduces several simplification measures, including the use of financial materiality thresholds in the Taxonomy analyses and new formats for reporting tables. We have reflected these changes in our FY2026 assessment where applicable.

CAUTIONARY NOTE REGARDING SUSTAINABILITY INFORMATION AND FORWARD-LOOKING STATEMENTS

This document has been prepared pursuant to the EU Corporate Sustainability Directive (CSRD) regime. Forward-looking and other statements regarding environmental and other sustainability efforts and aspirations are not intended to communicate any material investment information under the laws of the United States or other applicable jurisdictions. This document uses certain terms, including such terms of the Science Based Targets initiative (SBTi), the Carbon Disclosure Project (CDP), EU Taxonomy Regulation, the United Nations Guiding Principles on Business and Human Rights, the Organization for Economic Cooperation and Development Guidelines for Multinational Enterprises, the International Bill of Human Rights, and the International Labor Organization, and the CSRD rules, regimes, or requirements that may be referred to as "material" for those purposes, to reflect specific impacts, risks or opportunities or other matters identified as "material" to Coty or its stakeholders according to such rules, regimes, or requirements, and in accordance therewith. However, the terms "material," "materially," and "materiality" in this document are distinct from, and should not be confused with, such terms as defined by or construed in accordance with securities or other laws, including the laws of the United States, or as used in the context of financial statements, and reporting required by relevant laws and regulations. In particular, these terms are determined for purposes of the CSRD in accordance with a double materiality assessment, which applies a specific standard and regime pursuant to the CSRD that is separate and distinct from notions of materiality under securities laws, including the securities laws of the United States. The term "materiality" in this document is to be construed pursuant to the CSRD, the European Sustainability Reporting Standards (ESRS) contained in Commission Delegated Regulation (EU) 2023/2772 dated July 31, 2023, and other guidance published by the European Commission (EC), the European Financial Reporting Advisory Group (EFRAG) and/or other European and member state bodies, regulators and/or standard setters. The inclusion of such statements and information is not an indication that these contents are necessarily material to investors, material in the context of the Company's financial statements or required to be disclosed in the Company's filings with the U.S. Securities and Exchange Commission (the "SEC"). Moreover, forward-looking and other statements regarding environmental and other sustainability efforts and aspirations are for informational purposes only and are not intended as an offer or advertisement for Coty's equity, debt, businesses or products and investors and consumers are specifically notified that this document should not be construed as an offer or inducement to purchase any security or product, respectively.

This Beauty that Lasts Sustainability Report, and our website Coty.com contain information about our social impact and sustainability goals, targets, initiatives, commitments, and activities. These efforts involve certain risks and uncertainties, such as changes in our business (e.g., acquisitions, divestitures, or new manufacturing or distribution locations), the standards by which achievement is measured, the assumptions underlying a particular goal or matter, and our ability to accurately report particular information. Actual results could differ materially from our stated goals or the results we expect. Changing circumstances, including evolving expectations for social impact and sustainability generally or to specific focus areas or changes in standards or the way progress or achievement is measured, may lead to adjustments in, or the discontinuation of, our pursuit of, certain goals, commitments, or initiatives. Moreover, the standards by which social impact and sustainability efforts and related matters are measured are developing and evolving, and certain areas are based on assumptions. The standards and assumptions could change over time. The selection by management of alternative acceptable measurements could have resulted in materially different amounts or sustainability metrics reported by the Company. In addition, statements made about our company, business, or efforts may not apply to all business units and reference is made to the methodological notes contained herein.

Our disclosure concerning these matters, including our Beauty that Lasts Sustainability Report, includes forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995, including statements regarding our social impact and sustainability goals, targets, initiatives, commitments, and activities, as well as our future operations and long-term strategy. Although we believe that our expectations are based on reasonable assumptions within the bounds of our knowledge of our business and operations, we cannot assure that actual results or outcomes will not differ materially from any future results or outcomes expressed or implied by such forward-looking statements relating to sustainability. These forward-looking statements can generally be identified by the use of words such as "anticipate", "are going to", "estimate", "plan", "project", "expect", "believe", "intend", "foresee", "forecast", "will", "may", "should", "outlook", "continue", "temporary", "target", "aim", "potential", "goal" and similar words or phrases. In particular, forward-looking statements include, but are not limited to, statements we make about our expectations for our operations and business and our social impact and sustainability progress, plans, and goals (including impacts, risks and opportunities). Forward-looking statements relating to sustainability include all statements that do not relate solely to historical or current facts and involve a number of known and unknown risks, uncertainties, and other important factors such as those described under the heading "Risk Factors" and "Management's Discussion and Analysis of Financial Condition and Results of Operations" in our Annual Report on Form 10-K, other periodic or current reports we have filed and may file with the SEC from time to time. These forward-looking statements relating to sustainability are made only as of the date of this document, and we do not undertake any obligation, other than as may be required by applicable law, to update or revise any forward-looking or cautionary statements to reflect changes in assumptions, the occurrence of events, unanticipated or otherwise, or changes in future operating results over time or otherwise. In addition, we assume no responsibility to update the information contained on our website or in our Beauty that Lasts Sustainability Report or to continue to report any information.

DISCLOSURE REQUIREMENTS INDEX

GENERAL DISCLOSURES (ESRS 2)						
DISCLOSURE REQUIREMENT		CHAPTER	SECTION	SUB-SECTION	ADDITIONAL INFORMATION	PAGE
BP-1	General basis for preparation of sustainability statements	Methodological Notes	Basis for Preparation	—	—	p. 113
BP-2	Disclosures in relation to specific circumstances	Methodological Notes	Methodological Notes and Specific Circumstances	—	—	p. 114
GOV-1	The role of the administrative, management and supervisory bodies	Beauty That Lasts	ESG Governance	—	—	p. 12
GOV-2	Information provided on sustainability matters addressed by the administrative, management and supervisory bodies	Beauty That Lasts	ESG Governance	—	—	p. 12
GOV-3	Integration of sustainability related performance in incentive schemes	Beauty That Lasts	ESG Governance	ESG Integration and the Incentive Scheme	—	p. 16
GOV-4	Statement on due diligence	Beauty That Lasts	ESG Governance	Strategic Resilience and Continuous Improvement	—	p. 24
GOV-5	Risk management and internal controls over sustainability reporting	Beauty That Lasts	ESG Governance	Risk Management & Internal Controls	—	p. 16
SBM-1	Strategy, business model and value chain	Beauty That Lasts	Our Business Model	The Value We Create	—	p. 7
SBM-2	Interests and views of stakeholders	Beauty That Lasts	Stakeholder Engagement in our DMA	—	—	p. 21
SBM-3	Material impacts, risks and opportunities and their identification and assessment	Beauty That Lasts	Materiality Assessment	Our Material Impacts, Risks, and Opportunities	Additional topic specific descriptions found under each topic; see IRO table	p. 17
IRO-1	Disclosures on material impacts, risks and opportunities	Beauty That Lasts	Materiality Assessment	Our Methodology	Additional topic specific descriptions found under each topic; see IRO table	p. 18
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	Methodological Notes	Disclosure Requirements Index	—	—	p. 126
MDR-P	Policies adopted to manage material sustainability matters	Beauty of our Planet Beauty of our People Governed Beautifully	Beauty of our Planet Policies Beauty of our People Policies Governed Beautifully Policies	—	—	p. 28 p. 76 p. 109
MDR-A	Actions and resources in relation to material sustainability matters	Beauty of our Planet Beauty of our People Governed Beautifully	Our Strategy and Actions (under each topic)	—	—	p. 27 p. 75 p. 107
MDR-M	Metrics in relation to material sustainability matters	Beauty of our Planet Beauty of our People Governed Beautifully	Metrics (under each topic)	—	—	p. 27 p. 75 p. 107
MDR-T	Tracking effectiveness of policies and actions through targets	Beauty of our Planet Beauty of our People Governed Beautifully	Our Targets and Progress (under each topic)	—	—	p. 27 p. 75 p. 107

CLIMATE CHANGE (E1)						
DISCLOSURE REQUIREMENT		CHAPTER	SECTION	SUB-SECTION	ADDITIONAL INFORMATION	
GOV-3	Integration of sustainability related performance in incentive schemes	Beauty That Lasts	ESG Governance	ESG integration in the incentive scheme	—	p. 16
E1-1	Transition plan for climate change mitigation	Beauty of our Planet	Climate Change	Our Transition Plan	—	p. 31
SBM-3	Material impacts, risks and opportunities and their management	Beauty That Lasts	Materiality Assessment	—	Additional information is also available under each topic, in the IRO sub-section.	p. 17
IRO-1	Description of the processes to identify and assess material climate related impacts, risks and opportunities	Beauty That Lasts	Materiality Assessment	—	Additional information is also available under each topic, in the IRO sub-section.	p. 17
E1-2	Policies related to climate change mitigation and adaptation	Beauty of our Planet	Beauty of our Planet Policies Climate Change	Our Climate Change Related Policies	Additional information, incl. MDR-P, is also available under each topic, in the Policies pull-out box.	p. 28 p. 31
E1-3	Actions and resources in relation to climate change	Beauty of our Planet	Climate Change	Our Strategy and Actions	—	p. 38
E1-4	Targets related to climate change mitigation and adaptation	Beauty That Lasts Beauty of our Planet	Our Strategy and Targets Climate Change	Our Climate Change Targets	MDR-T related datapoints can be found in the upfront targets section in Beauty that Lasts, while additional topical information can be found under the topical Targets and Progress.	p. 10 p. 29
E1-5	Energy consumption and mix	Beauty of our Planet	Climate Change	Metrics related to climate change	—	p. 45
E1-6	Gross Scope 1, 2, and 3 GHG emissions	Beauty of our Planet	Climate Change	Metrics related to climate change	—	p. 46
E1-7	GHG removals & mitigation projects	Beauty of our Planet	Climate Change	Our Strategy and Actions	—	p. 38
E1-8	Internal carbon pricing	—	—	—	Not reporting	—
E1-9	Additional financial effects from climate-related risks & opportunities	—	—	—	Phased In accordance with Commission Delegated Regulation (EU) 2025/1416 amending Delegated Regulation (EU) 2023/2772 (Omnibus I), Coty is not required to disclose the anticipated financial effects of climate-related risks and opportunities.	—

WATER (E3)						
DISCLOSURE REQUIREMENT		CHAPTER	SECTION	SUB-SECTION	ADDITIONAL INFORMATION	
IRO-1	Description of the processes to identify and assess material water and marine resource related impacts, risks and opportunities	Beauty That Lasts	Materiality Assessment	—	Additional information is also available under each topic, in the IRO sub-section.	p. 17
E3-1	Policies related to water and marine resources	Beauty of our Planet	Beauty of our Planet Policies Water	Our Water Related Policies	Additional information, incl. MDR-P, is also available under each topic, in the Policies pull-out box.	p. 28 p. 54
E3-2	Actions and resources in relation to water and marine resources	Beauty of our Planet	Water	Our Water Related Actions	—	p. 55
E3-3	Targets related to water and marine resources		Our Strategy and Targets Water	Our Water Targets & Progress	MDR-T related datapoints can be found in the upfront targets section in Beauty that Lasts, while additional topical information can be found under the topical Targets and Progress	p.10 p. 54

E3-4	Water consumption	Beauty of our Planet	Water	Metrics related to Water	—	p. 56
E3-5	Anticipated financial effects from water and marine resources-related impacts, risks and opportunities	—	—	—	Phased In accordance with Commission Delegated Regulation (EU) 2025/1416 amending Delegated Regulation (EU) 2023/2772 (Omnibus I), Coty is not required to disclose the anticipated financial effects of water-related risks and opportunities.	—
BIODIVERSITY (E4)						
DISCLOSURE REQUIREMENT		CHAPTER	SECTION	SUB-SECTION	ADDITIONAL INFORMATION	
SBM-3	Material impacts, risks and opportunities and their identification, assessment and management	Beauty That Lasts	Materiality Assessment	—	Additional information is also available under each topic, in the IRO sub-section.	p. 17
IRO-1	Description of processes to identify and assess material biodiversity and ecosystems related impacts, risks and opportunities	Beauty That Lasts	Materiality Assessment	—	See Our Nature Impacts and Dependencies Assessment	p. 17
E4-1	Transition plan and consideration of biodiversity and ecosystems in strategy and business model	Beauty of our Planet	Nature	Our Nature Impacts and Dependencies Assessment	—	p. 52
E4-2	Policies related to biodiversity and ecosystems	Beauty of our Planet	Beauty of our Planet Policies Biodiversity	Our Biodiversity Related Policies	MDR-P related datapoints can be found in the upfront policy section of Beauty of our Planet, while additional topical information can be found under the topical Strategy and Policies section.	p. 28 p. 57
E4-3	Actions and resources related to biodiversity and ecosystems	Beauty of our Planet	Biodiversity	Our Strategy and Actions	—	p. 58
E4-4	Targets related to biodiversity and ecosystems	Beauty That Lasts Beauty of our Planet	Our Strategy and Targets Biodiversity	Our Biodiversity Targets & Progress	MDR-T related datapoints can be found in the upfront targets section in Beauty that Lasts, while additional topical information can be found under the topical Targets and Progress.	p. 10 p. 57
E4-5	Impact metrics related to biodiversity and ecosystems change	Beauty of our Planet	Biodiversity	Metrics related to Biodiversity	—	p. 59
E4-6	Anticipated financial effects from biodiversity and ecosystem-related risks and opportunities	—	—	—	Phased In accordance with Commission Delegated Regulation (EU) 2025/1416 amending Delegated Regulation (EU) 2023/2772 (Omnibus I), Coty is not required to disclose the anticipated financial effects of biodiversity and ecosystem-related risks and opportunities.	—
POLLUTION (E2)						
DISCLOSURE REQUIREMENT		CHAPTER	SECTION	SUB-SECTION	ADDITIONAL INFORMATION	
IRO-1	Description of the processes to identify and assess material pollution related impacts, risks and opportunities	Beauty That Lasts	Materiality Assessment	—	Additional information is also available under each topic in the IRO sub-section	p. 17
E2-1	Policies related to pollution	Beauty of our Planet	Beauty of our Planet Policies Pollution	Our Pollution Related Policies	MDR-P related datapoints can be found in the upfront policy section of Beauty of our Planet, while additional topical information can be found under the topical Strategy and Policies section.	p. 28 p. 60
E2-2	Actions and resources related to pollution	Beauty of our Planet	Pollution	Our Strategy and Actions	—	p. 62

E2-3	Targets related to pollution	—	—	—	To date, we have not set any specific targets regarding microplastics and substances of concern or substances of very high concern present in our products.	—
E2-4	Pollution of water	Beauty of our Planet	Pollution	Metrics related to Pollution	—	p. 62
E2-5	Substances of concern and substances of very high concern	Beauty of our Planet	Pollution	Metrics related to Pollution	—	p. 63
E2-6	Additional financial effects from pollution related impacts, risks and opportunities	—	—	—	Phased In accordance with Commission Delegated Regulation (EU) 2025/1416 amending Delegated Regulation (EU) 2023/2772 (Omnibus I), Coty is not required to disclose the anticipated financial effects of pollution-related risks and opportunities.	—
RESOURCE USE & CIRCULARITY (E5)						
DISCLOSURE REQUIREMENT		CHAPTER	SECTION	SUB-SECTION	ADDITIONAL INFORMATION	
IRO-1	Description of the processes to identify and assess material resource and circular economy related impacts, risks and opportunities	Beauty That Lasts	Materiality Assessment	—	Additional information is also available under each topic; see IRO tables in the IRO SD section	p. 17
E5-1	Policies related to resources use and circular economy	Beauty of our Planet	Beauty of our Planet Policies Resource use and Circularity	Our Product Policies Our Waste Policies	MDR-P related datapoints can be found in the upfront policy section of Beauty of our Planet, while additional topical information can be found under the topical Strategy and Policies section.	p. 28 p. 65 p. 71
E5-2	Actions and resources related to resources use and circular economy	Beauty of our Planet	Resource Use and Circularity	Our Strategy and Actions	—	p. 66
E5-3	Targets related to resources use and circular economy	Beauty That Lasts Beauty of our Planet	Our Strategy and Targets Resource Use and Circularity	Our Product-related Targets and Progress Our Waste-related Targets and Progress	MDR-T related datapoints can be found in the upfront targets section in Beauty that Lasts, while additional topical information can be found under the topical Targets and Progress.	p. 10 p. 64 p. 70
E5-4	Resource inflows	Beauty of our Planet	Resource Use and Circularity	Metrics related to Resource Use and Circularity	—	p. 72
E5-5	Resource outflows	Beauty of our Planet	Resource Use and Circularity	Metrics related to Resource Use and Circularity	—	p. 72
E5-6	Additional financial effects from resource use and circular economy related impacts, risks and opportunities	—	—	—	In accordance with Commission Delegated Regulation (EU) 2025/1416 amending Delegated Regulation (EU) 2023/2772 (Omnibus I), Coty is not required to disclose the anticipated financial effects of resource use and circular economy related risks and opportunities.	—
OWN WORKFORCE (S1)						
DISCLOSURE REQUIREMENT		CHAPTER	SECTION	SUB-SECTION	ADDITIONAL INFORMATION	
SBM-2	Interests and views of stakeholders	Beauty That Lasts	Stakeholder Engagement	—	—	p. 21
SBM-3	Material impacts, risks and opportunities and their identification and assessment	Beauty That Lasts	Materiality Assessment	—	Additional information is also available under each topic, in the IRO sub-section.	p. 17

S1-1	Policies related to own workforce	Beauty of our People	Beauty of our People Policies Own Workforce Policies	Our Own Workforce Related Policies	Additional information is also available under each topic, in the Policies pull-out box.	p. 76 p. 79
S1-2	Processes for engaging with own workforce and workers' representatives about impacts	Beauty of our People	Own Workforce	Dialogue & Human Rights	—	p. 86
S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns	Beauty of our People	Own Workforce	Our Strategy and Actions	—	p. 80
S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	Beauty of our People	Own Workforce	Our Strategy and Actions	—	p. 80
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Beauty That Lasts Beauty of our People	Our Strategy and Targets Own Workforce	Our Targets and Progress	Additional information on our targets and progress can be found in the Targets and Progress sub-section of each topic.	p. 10 p. 77
S1-6	Characteristics of the undertaking's employees	Beauty of our People	Own Workforce	Metrics related to Own Workforce	—	p. 88
S1-7	Characteristics of non employees in the undertaking's own workforce	Beauty of our People	Own Workforce	Metrics related to Own Workforce	—	p. 89
S1-8	Collective bargaining coverage and social dialogue	Beauty of our People	Own Workforce	Metrics related to Own Workforce	—	p. 89
S1-9	Diversity metrics	Beauty of our People	Own Workforce	Metrics related to Own Workforce	—	p. 89
S1-10	Adequate wages	Beauty of our People	Own Workforce	Metrics related to Own Workforce	—	p. 89
S1-11	Social protection				Not Reporting	
S1-12	Persons with disabilities				Not Reporting	
S1-13	Training and skills development metrics	Beauty of our People	Own Workforce	Metrics related to Own Workforce	—	p. 89
S1-14	Health and safety metrics	Beauty of our People	Own Workforce	Metrics related to Own Workforce	—	p. 90
S1-15	Work life balance metrics	Beauty of our People	Own Workforce	Metrics related to Own Workforce	—	p. 90
S1-16	Remuneration metrics (pay gap and total remuneration)	Beauty of our People	Own Workforce	Metrics related to Own Workforce	—	p. 90
S1-17	Incidents, complaints and severe human rights impacts	Beauty of our People	Own Workforce	Metrics related to Own Workforce	—	p. 90
WORKERS IN THE VALUE CHAIN (S2)						
DISCLOSURE REQUIREMENT		CHAPTER	SECTION	SUB-SECTION	ADDITIONAL INFORMATION	
SBM-2	Interests and views of stakeholders	Beauty That Lasts	Engaging with Our Stakeholders	—	—	p. 21
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Beauty That Lasts	Materiality Assessment	—	Additional information is also available under each topic, in the IRO sub-section.	p. 17
S2-1	Policies related to value chain workers	Beauty of our People	Beauty of our People Policies Workers in the Value Chain	Our Value Chain Related Policies	Additional information is also available under each topic, in the Policies pull-out box.	p. 76 p. 91
S2-2	Processes for engaging with value chain workers about impacts	Beauty of our People	Workers in the Value Chain	Dialogue & Human Rights	—	p. 96
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	Beauty of our People	Workers in the Value Chain	Our Strategy and Actions	—	p. 93

S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action	Beauty of our People	Workers in the Value Chain	Our Strategy and Actions	—	p. 93
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Beauty That Lasts Beauty of our People	Our Strategy and Targets Workers in the Value Chain	Our Targets and Progress	Additional information on our targets and progress can be found in the Targets and Progress sub-section of each topic.	p. 10 p. 91
CONSUMERS AND END-USERS (S4)						
DISCLOSURE REQUIREMENT		CHAPTER	SECTION	SUB-SECTION	ADDITIONAL INFORMATION	
SBM-2	Interests and views of stakeholders	Beauty That Lasts	Stakeholder Engagement	—	—	p. 21
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Beauty That Lasts	Materiality Assessment	—	Additional information is also available under each topic, in the IRO sub-section.	p. 17
S4-1	Policies related to consumers and end users	Beauty of our People	Beauty of our People Policies Consumers and End Users Policies	Our Consumer Related Policies	Additional information is also available under each topic, in the Policies pull out box	p. 76 p. 99
S4-2	Processes for engaging with consumers and end users about impacts	Beauty of our People	Consumers and End Users	Dialogue & Human Rights	—	p. 105
S4-3	Processes to remediate negative impacts and channels for consumers and end users to raise concerns	Beauty of our People	Consumers and End Users	Dialogue & Human Rights	—	p. 105
S4-4	Taking action on material impacts on consumers and end users and approaches to managing material risks and pursuing material opportunities related to consumers and end users	Beauty of our People	Consumers and End Users	Our Strategy and Actions	—	p. 99
S4-5	Targets related to managing material negative impacts, enhancing positive impacts, and managing material risks and opportunities	Beauty That Lasts Beauty of our People	Our Strategy and Targets Consumers and End Users	Our Targets and Progress	Additional information on our targets and progress can be found in the Targets and Progress sub-section of each topic.	p. 10 p. 97
BUSINESS CONDUCT (G1)						
DISCLOSURE REQUIREMENT		CHAPTER	SECTION	SUB-SECTION	ADDITIONAL INFORMATION	
GOV-1	The role of the administrative, supervisory and management bodies	Beauty That Lasts	ESG Governance	—	—	p. 12
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	Beauty That Lasts	Materiality Assessment	—	Additional information is also available under each topic, in the IRO sub-section.	p. 17
G1-1	Business conduct policies and corporate culture	Governed Beautifully	Our Governed Beautifully Policies	—	—	p. 109
G1-2	Management of relationships with suppliers	Governed Beautifully	Our Strategy and Actions	Relationships with Suppliers and Payment Practices	—	p. 111
G1-3	Prevention and detection of corruption and bribery	Governed Beautifully	Our Strategy and Actions	Anti-bribery and Corruption	—	p. 110
G1-4	Incidents of corruption or bribery	Governed Beautifully	Our Strategy and Actions	Anti-bribery and Corruption	—	p. 110
G1-6	Payment practices	Governed Beautifully	Our Strategy and Actions	Relationships with Suppliers and Payment Practices	—	p. 111

DATAPOINTS FROM OTHER EU LEGISLATION

DISCLOSURE REQUIREMENT	DATA POINT	DISCLOSURE	REGULATORY REFERENCE	SECTION
GENERAL DISCLOSURES (ESRS 2)				
GOV-1	21 (d)	Board's gender diversity paragraph	SFDR, Benchmark Regulation reference	ESG Governance & Business Integration, Board Composition
GOV-1	21 (e)	Percentage of board members who are independent paragraph	Benchmark Regulation reference	Board Composition
GOV-4	30	Statement on due diligence	SFDR	Due Diligence
SBM-1	40 (d) i	Involvement in activities related to fossil fuel activities	SFDR, Pillar 3	Not material for Coty
SBM-1	40 (d) ii	Involvement in activities related to chemical production	SFDR	Not material for Coty
SBM-1	40 (d) iii	Involvement in activities related to controversial weapons paragraph	SFDR, Benchmark Regulation reference	Not material for Coty
SBM-1	40 (d) iv	Involvement in activities related to cultivation and production of tobacco paragraph	Benchmark Regulation reference	Not material for Coty
CLIMATE CHANGE (E1)				
E1-1	14	Transition plan to reach climate neutrality by 2050 paragraph	EU Climate Law reference	Beauty of our Planet – Our Approach
E1-1	16 (g)	Undertakings excluded from Paris-aligned Benchmarks paragraph	Pillar 3, Benchmark Regulation reference	Not material for Coty
E1-4	34	GHG emission reduction targets	SFDR, Pillar 3, Benchmark Regulation reference	Beauty that Lasts, Our Climate Change Targets and Progress
E1-5	37	Energy consumption and mix	SFDR	Metrics related to Climate Change
E1-5	38	Energy consumption from fossil sources disaggregated by sources	SFDR	Metrics related to Climate Change
E1-5	40-43	Energy intensity associated with activities in high climate impact sectors	SFDR	Metrics related to Climate Change
E1-6	44	Gross Scopes 1, 2 & 3 and Total GHG emissions	SFDR, Pillar 3, Benchmark Regulation reference	Metrics related to Climate Change
E1-6	53-55	Gross GHG emissions intensity	SFDR, Pillar 3, Benchmark Regulation reference	Metrics related to Climate Change
E1-7	56	GHG removals and carbon credits	EU Climate Law reference	Not material for Coty
E1-9	66	Exposure of the benchmark portfolio to climate-related physical risks	Benchmark Regulation reference	Phased
E1-9	66 (a)	Disaggregation of monetary amounts by acute and chronic physical risk	Pillar 3	Phased
E1-9	66 (c)	Location of significant assets at material physical risk	Pillar 3	Phased
E1-9	67 (c)	Breakdown of the carrying value of real estate assets by energy-efficiency classes	Pillar 3	Phased
E1-9	69	Degree of exposure of the portfolio to climate-related opportunities	Benchmark Regulation reference	Phased
POLLUTION (E2)				
E2-4	28 (a)	Quantity of material pollutants from Annex II of the E-PRTR regulation	SFDR	Metrics Related to Pollution

DISCLOSURE REQUIREMENT	DATA POINT	DISCLOSURE	REGULATORY REFERENCE	SECTION
WATER (E3)				
E3-1	9	Water and marine resources	SFDR	Beauty of our Planet Policies
E3-1	13	Dedicated policy	SFDR	Beauty of our Planet Policies
E3-1	14	Sustainable oceans and seas	SFDR	Not material for Coty
E3-4	28 (c)	Total water recycled and reused	SFDR	Metrics Related to Water
E3-4	29	Total water consumption in m^3 per net revenue on own operations	SFDR	Metrics Related to Water
BIODIVERSITY (E4)				
ESRS 2 - IRO 1 - E4	16 (a) i	List of material sites in own operations: activities negatively affecting biodiversity	SFDR	Biodiversity – Our Strategy and Actions
ESRS 2 - IRO 1 - E4	16 (b)	Identification of material negative impacts with regards to land degradation, desertification or soil sealing	SFDR	Not material for Coty
ESRS 2 - IRO 1 - E4	16 (c)	Operations that affect threatened species	SFDR	Not material for Coty
E4	24 (b)	Sustainable land/agriculture practices or policies	SFDR	Beauty of our Planet Policies
E4	24 (c)	Sustainable oceans/seas practices or policies	SFDR	Not material for Coty
E4	24 (d)	Policies to address deforestation	SFDR	Beauty of our Planet Policies
RESOURCE USE AND CIRCULARITY (E5)				
E5-5	37 (d)	Non-recycled waste	SFDR	Metrics Related to Resource Use and Circularity – Waste
E5-5	39	Hazardous waste	SFDR	Metrics Related to Resource Use and Circularity – Waste
E5-5	39	Radioactive waste	SFDR	Metrics Related to Resource Use and Circularity – Waste
OWN WORKFORCE (S1)				
ESRS 2 - SBM3 - S1	14 (f)	Risk of incidents of forced labor	SFDR	Own Workforce – Our Strategy and Actions
ESRS 2 - SBM3 - S1	14 (g)	Risk of incidents of child labor	SFDR	Own Workforce – Our Strategy and Actions
S1-1	20	Human rights policy commitments	SFDR	Beauty of our People Policies, Own Workforce – Dialogue and Human Rights – Human Rights and Access to Remedy
S1-1	21	Due diligence policies on issues addressed by the fundamental International Labor Organization Conventions 1 to 8	Benchmark Regulation reference	Beauty of our Planet – Policies
S1-1	22	Processes and measures for preventing trafficking in human beings	SFDR	Not material for Coty
S1-1	23	Workplace accident prevention policy or management system	SFDR	Own Workforce – Health and Safety
S1-3	32 (c)	Availability of a grievance/complaints handling mechanism	SFDR	Own Workforce – Dialogue and Human Rights – Human Rights and Access to Remedy
S1-14	88 b-c	Number of fatalities and number and rate of work-related accidents	SFDR, Benchmark Regulation reference	Metrics related to Own Workforce – Health & Safety Metrics
S1-14	88 (e)	Number of days lost to injuries, accidents, fatalities or illness	SFDR	Metrics related to Own Workforce – Health & Safety Metrics
S1-16	97 (a)	Unadjusted gender pay gap	SFDR, Benchmark Regulation reference	Metrics related to Own Workforce – Remuneration Metrics
S1-16	97 (b)	Excessive CEO pay ratio	SFDR	Metrics related to Own Workforce – Remuneration Metrics
S1-17	103 (a)	Incidents of discrimination	SFDR	Metrics related to Own Workforce – Diversity Metrics
S1-17	104	Non-respect of UNGPs on Business and Human Rights and OECD guidelines	SFDR, Benchmark Regulation reference	Beauty of our People Policies

DISCLOSURE REQUIREMENT	DATA POINT	DISCLOSURE	REGULATORY REFERENCE	SECTION
WORKERS IN THE VALUE CHAIN (S2)				
ESRS 2 - SBM3 - S2	11 (b)	Significant risk of child labor or forced labor in the value chain	SFDR	Workers in the Value Chain – Our Strategy and Actions
S2-1	17	Human rights policy commitments	SFDR	Workers in the Value Chain – Dialogue and Human Rights – Upholding Human Rights and Addressing Concerns
S2-1	17	Policies related to value chain workers	SFDR	Beauty of our People Policies
S2-1	19	Non-respect of UNGPs on Business and Human Rights and OECD guidelines	SFDR, Benchmark Regulation reference	Beauty of our People Policies
S2-1	19	Due diligence policies on issues addressed by the fundamental International Labor Organization Conventions 1 to 8	Benchmark Regulation reference	Beauty of our People Policies
S2-4	36	Human rights issues and incidents connected to the upstream and downstream value chain	SFDR	Workers in the Value Chain – Dialogue and Human Rights – Upholding Human Rights and Addressing Concerns
AFFECTED COMMUNITIES (S3)				
S3-1	16	Human rights policy commitments	SFDR	Not material for Coty
S3-1	17	Non-respect of UNGPs on Business and Human Rights, ILO principles and/or OECD guidelines	SFDR, Benchmark Regulation reference	Not material for Coty
S3-4	36	Human rights issues and incidents	SFDR	Not material for Coty
CONSUMERS AND END-USERS (S4)				
S4-1	16	Policies related to consumers and end-users	SFDR	Beauty of our People Policies
S4-1	17	Non-respect of UNGPs on Business and Human Rights and OECD guidelines	SFDR, Benchmark Regulation reference	Consumers and End-Users – Dialogue and Human Rights – Upholding Human Rights and Addressing Concerns
S4-4	35	Human rights issues and incidents	SFDR	Consumers and End-Users – Dialogue and Human Rights – Upholding Human Rights and Addressing Concerns
BUSINESS CONDUCT (G1)				
G1-1	10 (b)	United Nations Convention against Corruption	SFDR	Governed Beautifully - Our Strategy and Actions
G1-1	10 (d)	Protection of whistleblowers	SFDR	Governed Beautifully Policies
G1-4	24 (a)	Fines for violation of anti-corruption and antibribery laws	SFDR, Benchmark Regulation reference	Governed Beautifully - Our Strategy and Actions
G1-4	24 (b)	Standards of anti-corruption and anti-bribery	SFDR	Governed Beautifully - Our Strategy and Actions

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