

### **ESG INDEX**

### INTRODUCTION

This ESG Index provides a comprehensive overview of Coty's ESG policies and practices across relevant sustainability topics. Where possible, the data provided is aligned with GRI reporting requirements. This Index is supplemented by sustainability disclosures available on the Coty website and in our FY23 Sustainability Report, where the Methodologies and Standards applying to this disclosure are set out.

#### **ASSURANCE:**

We engaged KPMG to provide limited assurance on selected data in this Index, using the International Standard on Assurance Engagement (ISAE) 3000. Data assured in FY23 is indicated with the symbol  $\checkmark$ . See previous Sustainability Reports for information on the scope of audits in previous years.

#### **CAUTIONARY NOTE:**

This ESG Index contains information about our social impact and sustainability goals, targets, initiatives, commitments, and activities. These efforts involve certain risks and uncertainties, and a cautionary note regarding this information is available in our FY23 Beauty That Lasts Sustainability Report.

SUSTAINABILITY STR	ATEGY	SOURCES / LINKS / NOTES	GRI
Sustainability strategy	Our strategic framework, Beauty That Lasts, sets out our path to delivering a more sustainable and inclusive world, with sustainability as our ultimate driver of innovation. Launched in February 2020, it is structured around three pillars – Planet, Product and People – with targets set for each. <b>For more information on our</b> <b>Beauty That Lasts strategy, please visit our website.</b>	Beauty That Lasts	
Materiality	Coty will be updating its materiality assessment in FY24 in line with upcoming regulatory requirements, including the double materiality standard. We aim to report on this in FY24.		3-1
Stakeholder engagement process	Coty's Beauty That Lasts strategy is informed by the needs of our stakeholders, with whom we maintain ongoing dialogue through a number of channels.		
	<b>Investors:</b> We share business performance updates through our annual and quarterly reporting and general meeting. We regularly disclose ESG information through multi-stakeholder platforms, such as CDP.		
	<b>Government and regulators:</b> We collaborate to ensure our products and practices are compliant with local laws and regulations.		
	<b>Suppliers:</b> We engage with and assess suppliers across our value chain to drive improved social and environmental outcomes, greater transparency, and innovative new solutions.		
	<b>Licensors:</b> We aim to form long-term relationships built on transparency and collaboration. We work together to build brands that align with the licensors' visions.		0.00
	<b>Customers and retailers:</b> We maintain ongoing dialogues with an aim to form strategic partnerships on social and environmental factors, ensuring progress towards more sustainable products.		2-29
	<b>Consumers:</b> We engage on the impact of our brands and products through several channels, such as market research, advertising and social media.		
	<b>Trade associations and peers:</b> We collaborate to share best practices and advance the sustainability of the cosmetics industry as a whole.		
	Local communities and NGOs: We seek opportunities to support those in need through meaningful and strategic engagement.		
	Associates: We connect regularly through internal platforms and initiatives that drive engagement, offer development opportunities and ensure safety and wellbeing.		

	SOURCES / LINKS / NOTES	GRI
Our dedicated Sustainability Office is responsible for the development and implementation of Coty's sustainability strategy. Under the direction of the Head of Sustainability Office position, the team is led by and reports into the Chief Scientific & Sustainability Officer. For more information on our ESG governance, please visit our website.	ESG Governance	2-9, 2-13
Our Board provides oversight through its committees and our Board member for ESG. Our Board of Directors has oversight of our sustainability strategy and progress. The Sustainability Office provides formal updates to both the Executive Committee and the Board at least once a year.		2-12, 2-14
Please visit the policies section of our website for Coty's ESG policies.	Policies & Reports	
	<ul> <li>sustainability strategy. Under the direction of the Head of Sustainability Office position, the team is led by and reports into the Chief Scientific &amp; Sustainability Officer. For more information on our ESG governance, please visit our website.</li> <li>Our Board provides oversight through its committees and our Board member for ESG. Our Board of Directors has oversight of our sustainability strategy and progress. The Sustainability Office provides formal updates to both the Executive Committee and the Board at least once a year.</li> </ul>	Our dedicated Sustainability Office is responsible for the development and implementation of Coty's sustainability strategy. Under the direction of the Head of Sustainability Office position, the team is led by and reports into the Chief Scientific & Sustainability Officer. For more information on our ESG governance, please visit our website.       ESG Governance         Our Board provides oversight through its committees and our Board member for ESG. Our Board of Directors has oversight of our sustainability strategy and progress. The Sustainability Office provides formal updates to both the Executive Committee and the Board at least once a year.       ESG. Our Board of Directors





## **BEAUTY OF OUR PLANET**

Please note,  $\checkmark$  denotes figures which have been verified through a limited assurance process.

ENVIRONMENT OVER	RVIEW	SOURCES / LINKS / NOTES	GRI
Environment management approach	Coty is committed to minimizing the environmental impact of our operations and preserving resources for generations to come. Our Environmental Policy and Greenhouse Gas Program governs the way we manage our environmental and climate impacts. The policy sets out our commitments to comply with all applicable environmental legislation in the countries we operate in, monitoring and managing our environmental performance, and reporting on our progress annually. Our program covers not only our own operations but also our supply chain. Our Code of Conduct for Business Partners and Green Procurement Policy set out the environmental considerations that we measure suppliers' sustainability performance on.	Environmental Policy and Greenhouse Gas Program Code of Conduct for Business Partners	3-3
	The responsibility of delivering our environmental impacts is company-wide, with managerial leadership driven by our Chief Scientific & Sustainability Officer, supported by Coty's Executive Committee and Senior Leadership Team, especially the Chief Supply Chain Officer, Chief Procurement Officer, and Chief Brand Officer.	Green Procurement Policy	

CLIMATE					SOURCES / LINKS / NOTES	GRI
Climate management approach	In November 2022, we set SBTi-appro now focused on making these target economy would mean for Coty. <b>For n</b> Sustainability Report and website.	s a reality, while also loo	oking beyond 20	030 to analyze what a net zero	Climate strategy FY23 Sustainability Report	3-3
Climate targets and progress	TARGET			PROGRESS		
	Our near-term science-based emissions reduction targets are approved by the SBTi. By 2030, we have committed to:					
	Reduce absolute Scopes 1 and 2 GHG 50% from calendar year 2019 base ye (SBTi-approved target).*	-	*The target boundary includes biogenic emissions and removals from bioenergy feedstocks. **Coty is using a market-based accounting approach to track progress against this target, in line with SBTi criteria.	3-3		
	Reduce absolute Scope 3 GHG emiss a calendar year 2019 base year by 20 approved target).***		eporting to com	mence in FY25.	***The base year for the target excludes Category 11 – Use of sold products from the target as we do not have direct emissions in that category. This exclusion was done as part of the SBTi validation process.	
	Increase annual sourcing of renewab from 5% in calendar year 2019 to 100 approved target).****	% by 2030 (SBTi-	n FY23, 94%√ of enewable source	our electricity was sourced from es.	****Target applies to Coty's direct operations over which we have control. This covers our factories and distribution centers managed by Coty, and our corporate offices.	
Climate governance, strategy, risks and opportunities	We publicly report on our climate str includes an overview of climate relat physical and transition risks. Please s	ed risks that are relevan	nt and material	for our business, covering both	CDP Disclosures	3-3
Transportation & logistics	our GHG emissions from operational modes of transport and emissions m EcoTransIT is a Global Logistics Emiss	Coty takes measures to minimize the environmental impacts related to the transport of our products, including our GHG emissions from operational transport. Using the external EcoTransIT software, we track different modes of transport and emissions monthly, and use these insights to implement improvement programs. EcoTransIT is a Global Logistics Emissions Council (GLEC) Framework-accredited tool. The GLEC Framework provides a harmonized, efficient, and transparent way to calculate and report logistics emissions.				
	We work to reduce the impact of fleet transport by optimizing transportation equipment utilization, aiming to transport more volume in fewer trucks and containers, and reduce our total GHG emissions. Our air freight reduction program and approval process also aims to reduce and avoid air freight, a key transport emissions hotspot. Where appropriate, we may enter joint transport initiatives with other companies, such as our membership to the Shippers' Coalition for Low Carbon Maritime. Through this partnership, Coty is investigating the possibility of transporting some products using low carbon, wind-powered cargo ships.					
	All of our efforts to reduce our transp Providers globally, helping to raise av			partnership with our Logistic Service		
External initiatives	Coty is a member of the RE100, a glo renewable electricity. We have succe electricity.		-			2-28
PERFORMANCE DATA	CY2019	FY22		FY23*	*Some FY23 office data was estimated. See Coty's FY23 Sustainability Report for the methodology.	
Scope 1 emissions (tCO2e)	20,860	13,912		8,037√		305-1
Scope 2 market-based (tCO2e)	36,936	3,108		2,316√		305-2
Scope 2 location-based (tCO2e)	32,584	25,054		20,557√		305-2
Total Scope 1 & 2 emissions - market-based (tCO2e)**	57,796	17,020		10,353√	**Coty is using a market-based accounting approach to track progress against this target, in line with SBTi criteria.	305-1, 305-2
Scope 3 reported (tCO2e)***	32,445	13,417		16,365	***Scope 3 data includes the following categories identified by the GHG Protocol: Category 3 (Fuel- and Energyrelated activities); Category 5 (Waste for our distribution centers and factories); Category 6 (Business travel); as well as selected emissions from water purchases in Category 1 (Purchased goods and services).	305-3
Scope 3 - specification:						
Category 3 of Scope 3 (Fuel- and Energy-related activities) (tCO2e)	11,195	9,439		7,861		305-3
Category 5 of Scope 3 (Waste) (tCO2e)	7,152	552		574		305-3
Category 6 of Scope 3 (Business travel) (tCO2e)	13,706	3,301		7,778√		305-3
Selected emissions from water purchases in Category 1 of Scope 3 (Purchased goods and services) (tCO2e)	392	125		152		305-3
Carbon offset (tCO2e)				754	VCS and CCB Standards certified carbon removal projects.	

ENERGY

SOURCES / LINKS / NOTES

GRI

Energy management approach

Coty's energy strategy is centered around reducing energy consumption, transitioning to renewable electricity sources, and exploring opportunities for on-site energy generation.

	Coty has sustainability plans and is implementing energy and carbon reduction programs across our Coty factories and distribution centers. These plans are reviewed and shared for good practices across our different sites. All our factories and distribution centers use 100% renewable electricity and three sites are now carbon neutral*, as well as our Amsterdam Headquarter office. We have solar arrays operating or in development across four of our supply chain sites and more under consideration. These could aim to meet between 10-20% of the sites' electricity needs. We are now starting our energy reduction efforts on our R&D centers and key corporate offices, and will reapply our learnings from our supply sites where possible.			good practices across our different ty and three sites are now carbon as operating or in development ould aim to meet between 10-20% of a on our R&D centers and key	*For Scope 1 and 2 emissions.	3-3
Energy reduction targets and progress	TARGET			PROGRESS		
	Reduce energy consumption by 20% by 2030In FY23, we achieved an 23% energy reduction against our baseline.			Targets apply to Coty's direct operations over which we have control. This covers our factories and distribution centers managed by Coty, and our corporate offices.	302-4	
	Increase annual sourcing of renewable electricity from 5% in calendar year 2019 to 100% by 2030 (SBTi- approved).					
PERFORMANCE DATA	CY2019	FY22		FY23*	*Some FY23 office data was estimated. See Coty's FY23 Sustainability Report for the methodology.	
Total energy consumption (GWh)	170.117	148.27		131.41√		
% of total energy consumption sourced from renewable sources		56%		62%√		
% of electricity sourced from renewable sources		91%		94%√		

WATER			SOURCES / LINKS / NOTES	GRI	
Water management approach	<ul> <li>Across Coty's global operations, and particularly within our factories, water consumption is an important area of focus. We monitor and manage our water consumption through our Environmental Management System and are committed to reducing consumption in daily operations and across all our production sites. Through actions like on-site water purification, equipment upgrades and internal engagement with our associates, we are reducing our water consumption and are becoming more efficient in our water use.</li> <li>We conduct annual legal compliance assessments at our factories and distribution centers to monitor the quality of the water that we discharge. At our larger manufacturing sites, we have on site waste water treatment and remediation where needed to ensure water that leaves our sites meets our quality requirements.</li> <li>In FY23, we conducted an initial water stress review across all our Coty manufacturing sites to identify a basic action plan. In areas of water stress, we have identified and are prioritizing our purification of water, and use of water in cleaning and sanitization as the key areas of focus.</li> </ul>		Environmental Policy and Greenhouse Gas Program	3-3	
PERFORMANCE DATA	CY2019	FY22	FY23*	*Some FY23 office data was estimated. See Coty's FY23 Sustainability Report for the methodology.	
Total water consumption** (m3, 000s)	572.801	486.264	466.31√	**Water consumption, as defined here by Coty, refers to intake of water by the business.	303-3

BIODIVERSITY		SOURCES / LINKS / NOTES	GRI
Biodiversity management approach	Coty continues to work to better manage our impact on biodiversity. <b>For more information on our biodiversity</b> management approach, please see our website and also read our Deforestation Policy.	Deforestation Policy & Program	3-3
		<b>Beauty of our Planet</b>	

WASTE				SOURCES / LINKS / NOTES	GRI
Waste management approach	<ul> <li>hazardous waste, as well as disposing our Environmental Management Syste to reduce adverse impacts. We are concepting of resources.</li> <li>For example, in FY23 we conducted a waste channels for materials such as These interventions have enabled us to the second se</li></ul>	g of this waste in a safe and environ em, we monitor and manage our w ommitted to reducing waste in daily new waste management mapping plastic and cardboard and simplifie to enhance the recycling of solid wo	at our Monaco facility, introduced new ed our waste collection and reporting. Iste at the facility.	Environmental Policy and Greenhouse Gas Program Beauty of our Planet	3-3, 306
Hazardous waste management approach	are the biggest portion of our hazard and is also used to clean our equipme and recycle it for other industries thro we use other solvents, such as acetor	For more information on our waste management approach, please visit our website. Hazardous waste management is a key focus of Coty's waste management strategy. Solvents, such as ethanol, are the biggest portion of our hazardous waste. Ethanol is a raw material used in products like our fragrances and is also used to clean our equipment. In our sites that manufacture fragrances, we collect the spent ethanol and recycle it for other industries through partnerships with third-party vendors. In our nail lacquer production, we use other solvents, such as acetone, to clean our equipment. Through another third-party partnership, this spent solvent is re-blended into a fuel source thus reducing the need for fossil fuels.			3-3
Waste management targets	TARGET		PROGRESS		
	Send zero waste to landfill from Coty distribution centers by 2030. Recycle 80% of waste generated by C and distribution centers by 2030.	to landfill√.	hieved our target and sent zero waste rpassed our target, achieving a	Targets apply to Coty's direct operations over which we have control. This covers our factories and distribution centers managed by Coty.	3-3
Significant waste spills	Coty managed factories and distribu	tion centers did not have any enviro	onmental releases or spills in FY23.		306-3
<b>PERFORMANCE DATA</b> (FOR COTY FACTORIES AND DISTRIBUTION CENTERS)	CY2019	FY22	FY23		
Waste landfill (% and metric tons)	115.69 (0.49%)	0.00 (0.0%)	0.00 (0.0%)√		306-5
Waste incinerated (% and metric tons)	6,169.59 (26.39%)	4,277.76 (20.2%)	3,483.79 (16.22%)√		306-5
Waste composted (% and metric tons)	732.66 (3.13%)	658.65 (3.11%)	805.11 (3.75%)√		306-4
Waste recycled (% and metric tons)	15,201.58 (65.03%)	14,703.80 (69.42%)	15,162.81 (70.58%)√		306-4
Waste reused (% and metric tons)	1,156.53 (4.95%)	1,539.31 (7.27%)	2,031.31 (9.46%)√		306-4
Total solid waste (metric tons)	23,376.05	21,179.53	21,483.07√		306-3
					306-3
Hazardous waste (metric tons)	3,144.42	2,965.38	2,688.86√		500-3



# **BEAUTY OF OUR PRODUCT**

Please note,  $\checkmark$  denotes figures which have been verified through a limited assurance process.

SUSTAINABLE INNOVA		SOURCES / LINKS / NOTES	GR		
Approach to sustainable innovation	Coty is changing the way it designs, form improved sustainability performance. The environment. Our approach puts sustaine	e design of our products is a key le			
	We are also working with peers to build a EcoBeautyScore Consortium. Coty is acti	,		Beauty of our Product	3-3
	critical step on the road to developing a c	critical step on the road to developing a consumer facing environmental scoring mechanism for cosmetics.			
	For more information, visit our website.				
Product evaluation	We evaluate the sustainability profile of r Index. The Index integrates sustainability guides us in the evaluation of the product solutions that will enable us to quantify e introducing carbon-based launch accept	criteria into the packaging and fo ts at different stages of developm nvironmental impact throughout			
PERFORMANCE DATA	FY21	FY22	FY23*		
New products for which sustainability criteria is included in product conception (%)*		88%	98%**	*via our Beauty That Lasts Index. **This data set excludes joint venture SKUs and giftsets.	

PRODUCT FORMULAT	ION		SOURCES / LINKS / NOTES	GRI
Product formulation targets and progress	TARGET	PROGRESS	*This data set excludes joint venture SKUs	
	As of 2020, include sustainability criteria in the conception of all new products.	In FY23, 98% of our new products went through our Beauty That Lasts Index.*	and giftsets.	
	As of 2020, share progress on our High Profile Ingredients and Materials management process annually.	We share updates on our HPIM program through yearly sustainability disclosures. See this year's update below.		
Materials, chemicals and substances that may be of human health or environmental concern	Coty's ingredients choices are governed by our internal manage ingredients used in Coty products to ensure reg topics. Coty scientists monitor and carefully consider no our retailers and consumer landscape to define these st updated as science, the regulatory landscape and the e extended these ingredient management principles to of program alongside the ingredients we use for our formu		3-3	

Approach to packaging		se/Refill. We are implementing this strategy across our material type, including glass, plastic, metal, and paper tool, and our entire R&D packaging team has access to	Beauty of our Product	3-3
Packaging targets and progress	TARGET	PROGRESS	*Across Coty, an average of a 20% reduction in	
	By 2030, achieve a 20% reduction in packaging against our calendar year 2019 baseline.*		packaging gram per milliliter of product manufactured.	
	By 2025, ensure that 100% of our folding box boards are made with FSC or PEFC-certified material.	Targets set in November 2022, reporting to commence in FY24.		3-3
	By 2030, increase our use of post-consumer recycled materials to at least 30%.	Let the second s		
Reduced and recycled packaging (packaging lifecycle strategies)	kaging (packaging lifecycle impact. Our target is to reduce our total packaging by 20% by 2030 against our calendar year 2019 baseline. We			301-2
	As an industry, we have a responsibility to reduce our re the sector. Within Coty, we are committed to increasing have set ourselves targets to increase our use of post-co diverse packaging mix including glass, plastic, metal ar	the amount of recycled content in our packaging and onsumer recycled materials to at least 30% by 2030. Our		
FSC / PEFC certification	Our most significant impact on the protection of forests palm oil, as well as paper and wood-based products for ambition to work with suppliers who are FSC or PEFC-ce folding box boards to be FSC or PEFC-certified by 2025.	our packaging. Our Deforestation Policy outlines our	Deforestation Policy & Program	
Recyclable packaging	The recyclability profile of our products is a key consider Our focus is on minimizing or eliminating the presence of wherever possible, for example, we are working to reduce the recyclability of primary and secondary packaging. support the development of recyclability guidelines for t	of disruptors and using existing recycling streams are our use of magnets in packaging. We aim to increase We are also working with the SPICE community to		
Reusable or refillable packaging	Reusable or refillable packaging is crucial for reducing on to increase the proportion of reusable solutions versus s prioritizing the development of refillable options for our new refillable fragrances for Chloé in FY23 and Burberry reusable solutions for each product category.			

RESPONSIBLE SOUR	CING	SOURCES / LINKS / NOTES	GRI
Approach to responsible sourcing	Coty aims to create, protect and grow long-term environmental, social and economic value for all stakeholders involved in bringing our products and services to market while reducing any negative impacts from our sourcing practices. We have a dedicated responsible sourcing function within procurement reporting to the Chief Procurement Officer, and sustainability is also integrated into each of our procurement category strategies, to maximize our impact. Buyers within our procurement team receive training in responsible sourcing using Ecovadis and SEDEX training modules and webinars from the Responsible Beauty Initiative.	<u>Green Procurement Policy &amp; Supplier</u> <u>Environmental Programs</u> <u>Code of Conduct for Business Partners</u>	3-3
Responsible Sourcing Framework	Our Responsible Sourcing Framework ensures our purchasing decisions are made through the lens of sustainability. The framework covers sourcing fundamentals such as risk assessment and audit, ingredients and traceability, and our approach to positively impacting the people in our supply chain and the planet we source from. We pay particular attention to those raw materials which present the greatest potential risk for harmful impacts, including palm oil and mica, which have dedicated strategy action plans and targets.	<u>Green Procurement Policy &amp; Supplier</u> Environmental Programs	3-3
Purchasing practices	Coty is introducing a Sustainable Sourcing Policy as a contractual addendum into supplier contracts. The policy specifically outlines supplier responsibilities on risk and audit, traceability, and transparency, especially for high-risk ingredients. We consider supplier sustainability performance via our CSR platform score during supplier performance assessments and in tender process.	<u>Green Procurement Policy &amp; Supplier</u> Environmental Programs	

Palm oil target and progress	TARGET			PROGRESS	*Coty's previous target specified RSPO mass balance-certified sourcing, with a deadline for	
	Purchasing 100% RSPO-certified pair production sites by 2024 (restated ta third party manufacturers by 2025 (t review).*	rget) and our	production sites v **We have also in	he palm oil purchases for our were RSPO mass-balance certified. itiated outreach to our third-party nd are analyzing palm oil data from	our production sites of 2022 and our third-party manufacturers by 2025. (i) As a result of supply challenges, we are restating our production site target to allow for sourcing via RSPO's different supply chain models and a new target deadline for end of calendar year 2024. (ii) Coty is currently analyzing data from third-party manufacturers and with a view to reassess and restate the 2025 target.	
					**In FY22, we estimated our percentage based on RSPO material certification status in June FY22, applied to our actual 12-month volumes. We have strengthened our RSPO reporting systems in FY23 data ensuring this data is based on actual orders and quantities of RSPO certified materials received.	
Palm oil summary	Recognizing the impact of the palm a member of the Roundtable for Sust ingredients from RSPO-certified sour operated production sites under the	ainable Palm Oil (R ces. Coty has also o	SPO) and is commit	ted to purchasing palm oil-based		
	In FY23, we joined the Action for Sust achieve the responsible production a with other palm oil users to increase monitor risks and activities along the derivatives transparency mapping ex Our new supplier contract, which wil the sourcing of palm oil.	nd sourcing of palm the transparency or e supply chain. In Fi cercise, which collec	n oil derivatives. As o f the global derivativ (23, Coty participate ctively maps and trac	a member of ASD, we are working yes supply chain and collectively ed in ASD's annual palm oil ces the supply chain.		
PERFORMANCE DATA	FY21	FY	22	FY23		
Total volume of palm oil (derivatives)* (metric tons)		Approxim	ately 3000	2,660	*Coty only sources palm oil derivatives.	
Mass balance-certified palm oil for our production sites as proportion of palm oil purchases (%)**		78	3%	88%***	<ul> <li>**In FY22, we estimated our percentage based on RSPO material certification status in June FY22, applied to our actual 12-month volumes. We have strengthened our RSPO reporting systems in FY23 data ensuring this data is based on actual orders and quantities of RSPO certified materials received.</li> <li>***Coty produces some products on behalf of another company. This is a standalone company, and the products are produced in line with that company's strategy. Therefore, in FY23 we have excluded the palm oil volumes we purchase for the products we manufacture on their behalf and recast the FY22 data for consistency.</li> </ul>	
Mica						
Mica target and progress	TARGET			PROGRESS		
	Ensuring 100% of Indian mica is respo by 2030.	onsibly sourced	to mine level, and	ca for our production sites is traced 100% of this is sourced from Initiative members.*	*Indian mica represents 28% of our total mica sourcing.	
Mica summary	As a member of the Responsible Mico 100% of Indian mica is responsibly so <b>our website.</b>	• •	• •	•	Beauty of our Product	408-1, 409-1
PERFORMANCE DATA	FY21	FY	22	FY23		
Total amount of mica sourced for Coty production sites (metric tons)		1:	29	166		

Amount of Indian mica sourced as a proportion of total mica

(metric tons)

28%

as a proportion of total mica sourcing for Coty production sites (%)		28%	28%		
Indian mica sourced through RMI members (%) (Tier 1 suppliers)	100%	100%	100%		
Indian mica traced to mine level (%)		85%	88%		
Traceability					
Traceability of fragrance oil natural raw materials	our suppliers to strengthen visibility the design of our due diligence progr approach. For each natural raw mat	ed within our fragrances are sourced fro of these supply chains. In FY23, we eng ram as we shift from a traceability-focu erial, we have asked our suppliers to pro- cry of origin. We are using this informat gies.	aged all of our fragrance suppliers in used to a broader risk-focused ovide an assessment of the		
Supplier assessments					
Code of Conduct for Business Partners signatories	Conduct for Business Partners (CoC) human and labor rights, among othe (CoC) or agreed equivalent is a requi	pility of our value chain, we require sup , which sets out our expectations for an er practices. Compliance with the Code rement for working with us. We include he Terms and Conditions of purchase o e contracts including a CoC clause.	nti-corruption, data privacy, and e of Conduct for Business Partners e the CoC when requesting quotes	Code of Conduct for Business Partners	3-3
Site assessments	We monitor supplier social and environmental performance through third-party assessments, including EcoVadis scorecards, SEDEX self-assessment questionnaires and on-site audits. After signing the Code of Conduct for Business Partners (CoC), all sites are run through an assessment process which assigns them a risk level based on the likelihood of non-compliance. Low and medium-risk sites are required to provide evidence of their sustainability performance using either the SEDEX self-assessment questionnaire or the EcoVadis 360° ESG assessment. For high-risk sites, suppliers are audited against the four pillars of the SMETA protocol. Suppliers found to have poor performance through these screenings are supported to improve their practices through corrective action plans with clear timelines for expected improvement. These audits take place every two years.				205-1
Supplier non-compliance	their practices through corrective ac moving business away from that par	e via a grievance policy, which prioritiz tion plans but can ultimately result in r tner if there is a lack of meaningful im all our suppliers to drive improvements.	restricting business allocation or provement over an agreed time		3-3
PERFORMANCE DATA	FY21	FY22	FY23		
Number of suppliers that have signed the Code of Conduct for Business Partners or have contracts including a CoC clause (total number, cumulative	459	571	913.∕		3-3
Number of risk assessments under SEDEX (total number, cumulative)*	697	11,502	9,097√	* FY21 data looks at the number of sites manually assessed. In FY22, we implemented an automated risk assessment tool which is linked to our vendors and that assessed each sourcing scenario based on country, sector and commodity risk. Therefore, the data is not comparable year-on-year.	<b>308-2, 4</b> 1
Number of supplier self- assessments and audits via SEDEX (total number, cumulative)	311	519	572√		308-2, 41
Number of supplier sites	274	487	581⁄		308-2, 4
assessed under EcoVadis (total number, cumulative)					

## COTY SINCE 1904

# **BEAUTY OF OUR PEOPLE**

Please note,  $\checkmark$  denotes figures which have been verified through a limited assurance process.

Diversity, equity and inclusion nanagement approach	Diversity, equity and inclusion (DE&I) is a prominent par We work to modify our policies and practices to ensure t changes across our business that result in a more divers <b>please visit our website and latest Sustainability Repo</b>	that we have the strue se workforce and inclu	ctures in place to make systemic	Beauty of our People	3-3
iversity, equity and inclusion argets and progress	TARGET		PROGRESS		
	Achieve gender balance in leadership positions by 2025.*		presented 47%.⁄ of our leadership cutive Committee and our Board of majority female.	*A leadership position is defined as Senior Directors, VP and above.	
	From 2022, continue to pay equitably for similar roles and performance, regardless of gender.**	October 2023, we	Y23 employee review cycle in have successfully maintained a gap of less than 2% across all our nt categories.	**We determined that this target would be achieved when we achieved a gap of 2% or less. In FY22 we met this target and it now becomes a rolling target. Our pay equity methodology is set out in this Index, below. Our methodology was qualitatively reviewed by KPMG, who we engaged to provide limited assurance on selected data.	
	Roll out diversity, equity and inclusion training for all associates by 2025.	available for all ass laptop, via Coty Ac	onversation' DE&I curriculum is sociates who have access to a cademy. In FY23, 95% of associates r Beauty That Lasts training, &I modules.		
Gender pay equity	We are proud to have achieved our target to pay equita gender by 2022. In setting the target, we recognized the analyzing a large people-centric data set, a statistical r that our pay equity commitment would be met when w	at no two individuals o margin of error will alv	are the same and so when ways exist. We therefore evaluated	<ul> <li>***In April 2022, we announced our Board's decision to wind down the operations of our</li> <li>Russian subsidiary as a result of the war and the related sanctions. We have substantially completed our commercial activities in Russia.</li> </ul>	
	In October 2022 we achieved this, and are pleased to sh October 2023, we maintained a pay equity difference o categories.	•		However, we anticipate that the process related to the liquidation of the Russian legal entity will take an extended period of time.	
	Our methodology uses base salary, and the data pool refull-time, salaried employees across our 30+ countries, down***, countries where specific union agreements did Senior Leadership Team. We are proud to have strong fermajority of our Executive Committee are female – but w Coty, we should exclude this category due to the disprophave on our global data.	apart from our Russia ctate base salary, and emale representation i we recognize that to tr	n operations which Coty is winding I our Executive Committee and in our senior leadership – the ruly integrate pay equity across		3-3, 405-2
Board Remuneration & Nomination Charter	Diversity, equity and inclusion is formalized in Coty's Bo To find out more about the Committee's responsibilitie			Board Remuneration and Nomination Committee Charter	
Parental Leave Policy	At Coty, our Gender Neutral Parental Leave Policy empo same number of fully paid weeks of parental leave avail their family or embarking on this journey, including thro a 14-week global minimum to this policy. Every Coty em weeks of fully paid leave whether they're expanding the launched in a phased approach, with all countries offer	lable in their local region ough adoption and sup oployee, regardless of eir family or embarking	ion, whether they're expanding rrogacy. In FY24, we will introduce gender or location, will receive 14 g on this journey. This policy will be		401-2, 401-3
DE&I indices	The Corporate Equality Index is the foremost benchmar practices related to LGBTQIA+ workplace equality in the 100. Coty has submitted data for the latest Index due to Coty scored Bronze on the Stonewall 2022 Global Workp	e US. In 2022, Coty sav o be published in 2024	w a score of 95, out of a total of		
	have made steps to advance LGBTQIA+ equality across their business.				
Diverse recruitment	Coty is committed to hiring and developing talent of all genders, ethnicities, abilities, backgrounds, gender identities, and sexual orientations. To better understand our workforce and tailor initiatives, we use confidential self-identification, allowing candidates and new hires the opportunity to voluntarily share information related to their identity in countries where it is legally possible. <b>To find out more about our recruitment practices</b> , <b>please visit our website, and you can find more about our FY23 diverse recruitment programs and initiatives</b> <b>in our Sustainability Report.</b>			FY23 Sustainability Report Beauty of our People	
Employee resource groups	Our Employee Resource Group (ERG) network works han awareness and give a voice to employees from all differ Black Excellence, Belleza LatinX, Women's Leadership N	rent backgrounds. Son	ne of Coty's ERGs include: Out+,		
DE&I training and engagement	We celebrate diversity in all its forms and work to ensure their potential. Through our training and engagement a Coty's 'Change the Conversation' DE&I curriculum is ave sessions on DE&I Fundamentals, Unconscious Bias, Cult Beauty That Lasts wider curriculum. Our Employee Reso for supporting and empowering employees of all differe We celebrate the diversity of our workforce with key DE& for Cultural Diversity for Dialogue and Development, PR Disabilities.	activities, we seek to fo ailable for all associat tural Awareness, and t ource Groups (ERGs) an ent backgrounds. &I moments such as V	oster a culture of inclusion. es via Coty Academy. It includes three DE&I trainings as part of our re voluntary employee-led spaces Vomen's History Month, World Day	FY23 Sustainability Report	
Community activity	You can read more about our DE&I training and engage We seek to support social causes through our expertise of employees can support causes that matter locally. We se partnerships in place to provide product donations to co opportunities, such as our first Amsterdam Volunteering You can find more information on our various commu	and product offering, support initiatives tha ommunities in need a g Day in FY23.	and we strive to be a place where t matter to us. We have nd run employee volunteer	FY23 Sustainability Report	
Mentorship initiatives	Our Women in Leadership Mentoring Program is a comp female employees at the Director and Senior Director le sponsored by female members of the Executive Commit networking events between mentees, in addition to the for the past 2 years and is expected to continue in the c targeted mentorship programs based on local need.	evels for executive positive three leavels for executive positive positive three leave three leave mentor-mentee regu	itions. The virtual program, arning sessions and virtual lar meet-ups. It has been running		
PERFORMANCE DATA	FY21 FY	<b>Y22</b>	FY23		
otal workforce	11,645 11,	,012	11,350√		2-7
lale associates	4,450 3,9	980	3,893√		
emale associates	7,189 6,4	494	6,806√		
Chosen not to self-identify		6	6√		
emale Representation IB. For some employees, such as	our community of Beauty Advisors, data was not availal	ble and therefore was	s excluded from calculations		
otal workforce	62% 63	2%	60%√		2-7, 405-1
lanagers*	56% 5	57%	59%√	*A manager is defined as "having at least one direct report within Coty's global headcount", which excludes interns.	2-7, 405-1
.eadership**	38% 4	-5%	47%√	**A leadership position is defined as Senior Directors, VP and above.	2-7, 405-1
Executive Committee	60% 60	0%	60%		2-7, 405-1
Board of Directors	50% 50	0%	55%		2-7, 405-1
Age distribution across the Board	d of Directors				
Jnder 30 years old	0%	0%	0%		2-7, 405-1
30-50 years old	31%	8%	27%		2-7, 405-1
Over 50 years old	69% 83	2%	73%		2-7, 405-1

Top Management	1.9	1.8		405-2
Senior Management	1.5	1.9		405-2
Middle Management	1.9	1.8		405-2
Other Associates	1.5*	1.1	*In FY23 we updated methodology to exclude countries where specific union agreements dictate base salary, and therefore recast FY22.	405-2

TRAINING AND DEVEL	OPMENT			SOURCES / LINKS / NOTES	GRI
Approach to training and development	•	nds on our ability to identify, hire, train Report. <b>To find out more about how v</b>	. ,	Beauty of our People	3-3
Training opportunities	business strategic priorities and esse management and leadership). In FY2 capabilities to deliver on Coty's globo offerings available through our learn	oty offers training to associates through our learning platform, Coty Academy. Our learning offerings focus on asiness strategic priorities and essential skills for all Coty employees (personal effectiveness, people anagement and leadership). In FY23, we introduced Learning Festivals in most of our largest sites, building the pabilities to deliver on Coty's global and local strategic priorities. We have also expanded our training ferings available through our learning platform (Coty Academy), leveraging our internal experts to co-create w facilitator-led courses (doubling versus FY22) and expanding significantly our network of internal trainers om our business.			404-2
Annual performance review	their manager. During the year, emp formalized mid-year review is the op months, reflect, and take the learnin development conversations. Employe make their career aspirations come t	iew process. At the beginning of the fis loyees meet regularly with their manage portunity for our employees to celebrate ags for the future. We also leverage the ees discuss with their manager their str to life. They then set development plans r-end self-assessment, reflecting on the sults, then rates their contribution.		404-3	
PERFORMANCE DATA	FY21	FY22	FY23		
Average training hours per associate on Coty Academy*		5 hrs 44 mins	5 hrs 14 mins√	*Scope excludes compliance training modules.	404-1

HEALTH, SAFETY AND	WELLBEING			SOURCES / LINKS / NOTES	GRI
Approach to health, safety and wellbeing	corporate sites. To protect the health actions, processes and management ensuring that our employees are awa exceeding applicable Health & Safety controls, we adopt our own standard The mental health and wellbeing of a	nd supportive working environment, wh and safety of our employees, we work a systems in pursuit of zero health and s are of potential health and safety issues y requirements. Where laws and regular is to protect human health. our employees is a priority at Coty. We s e provision of support and guidance to	a hard to continuously improve our safety incidents. This includes s. We are committed to meeting or tions do not provide adequate support employees through targeted		3-3
	wellbeing.				
Health & Safety Policy	all sites, including manufacturing, di	cy governs the management of work-re istribution, and corporate offices. The F hat Coty works with. It is complemente	Policy applies to all employees,	Health & Safety Policy	3-3, 403-1
				Code of Conduct for Business Partners	
H&S at Coty factories and distribution centers (supply chain sites)	accidents by continuously improving training on the Coty Supply 6 Key Ele chain sites are covered by the 6 KEA complete an internal safety audit an program is implemented at all supply track action plan completions and si monthly, through the Supply Health, Legal Compliance audit on a yearly b on a three-year schedule. In addition to the risk assessment pro including behavioral observation, ne	n centers (supply chain sites), we prever our Safety Policies, Standard Operatin ments (6 KEA) HSE Management Progra HSE Management Program. Under the nually and set out an action plan for in y sites, and completed regularly, coveri te risk assessment completions and rep Safety and Environment Scorecard. All pasis and undergo an external ENHESA	ig Procedures, guidelines, and am. All employees at these supply program, all sites are required to inprovement. A risk assessment ing both working areas and tasks. We cort progress to top management I sites also complete an internal HSE Legal Compliance expert audit		403-2
	•	ior, report near misses and identify haz odically rewards those who do this thro or sustainability).	, 0		
	We have an established process for in and serious first aids and ensure they corrective actions are defined and im	nvestigating and monitoring all records are investigated to identify root cause nplemented to prevent reoccurrence. The ovements are implemented where appl	es. We also monitor to ensure that he results of investigations are		
H&S at R&D sites	The R&D HSE Program is led by local HSE and Wellbeing leaders at each site, who connect monthly to share learnings and benchmark progress. Coty's R&D sites track HSE performance via a monthly scorecard, which is shared with the whole R&D function via a monthly HSE newsletter. The scorecard encompasses performance against the core elements of the R&D HSE Program, including 6 KEA, compliance with our Behavioral Observation System, Total recordable Incident Rate (TIR)*, training completion rate, and audit completion and performance. Each R&D site also has a local risk assessment program in place, with remedial action taken as necessary, and a supporting localized training program with regular training aligned to local need. Our R&D centers complete ENHESA audits or ensure local regulatory compliance via monitoring programs and an internal audit.			*Recorded incidents x 200,000/total no. working hours on a 1-year rolling average.	403-2
H&S at our corporate offices	In our corporate sites, our focus is on training our associates and equipping them with a safe office environment. Each of our sites is responsible for ensuring risk assessments and emergency protocols are in place. We have a dedicated Health, Safety and Wellbeing group on our corporate digital channel, Workplace, which shares HSE information and regular updates about our program.				403-5
		odel gives our associates the option to v Our targeted Coty Academy training n			
Work-related hazards posing risk of injury	Supply chain sites: Work-related hazards posing risk of injury are identified through Coty's site-specific Risk Assessment Program. In FY23 we defined and deployed to all supply sites new health and safety standards to address the three most common causes of accidents in the workplace. These include introducing and implementing floor markings standards to prevent and minimize slips, trips and falls; a safety station standard process to engage teams on the floor in weekly discussion, led by operators; and redeploying updated material handling standards for continuous improvement, segregating pedestrians from material handling equipment flows and safe storage of materials. These new standards are documented and have been deployed across all supply sites. The implementation of these standards is tracked and measured using a standardized scorecard on a monthly basis.				403-2, 403-9
Work-related hazards posing risk of ill health	<b>Supply chain sites:</b> As part of the Risk Assessment program, sites complete Hygienic, Ergonomics and Manual Handling Risk Assessments. Each site has its own site-specific HSE program to prevent professional illness and site-specific risk assessments. The annual internal 6KEA audit, and external ENHESA audit each site conducts every three years, also feature health-specific chapters.				403-10
Health and wellbeing programs	In FY23, we launched a new global wellbeing learning hub on our Coty Academy digital platform, filled with resources on topics such as managing workplace stress and mental health support. Many of our offices, R&D centers and supply chain sites also have local wellbeing initiatives in place.				403-3, 403-4
Flexible working policy	Coty continues to operate an 'Omni-Working' Policy, giving our associates the freedom to choose what works for their individual circumstances. Omni-Working is a hybrid workplace flexibility model that provides the option to work up to 50% of the week remotely, where feasible for the role.				
PERFORMANCE DATA	FY21	FY22	FY23		
				*Recorded incidents x 200,000/total no. working hours on a 1-year rolling average.	

EMPLOYMENT PRACTIO	CES	SOURCES / LINKS / NOTES	GRI
Employee benefits	In every Coty market, we provide a diverse array of competitive employee benefits tailored to local benchmarks and specific needs. Across our markets, most countries offer these benefits at a level that either meets or exceeds the current market benchmarks*. We regularly review our offerings to ensure they remain relevant and in line with our sustainability goals.	*Based on a recent benchmarking survey conducted across all legal entities.	401-2
PERFORMANCE DATA	FY23		
Ratio of total annual compensation for the highest paid individual to the mean total annual compensation for all employees (and % increase ratio)	The ratio of the CEO's total compensation to the median employee's total compensation (our "Pay Ratio") in fiscal year 2023 was 3,769 to 1, as calculated in accordance with SEC rules and disclosed in our Proxy Statement filed on September 21, 2023.		2-21



### FUNDAMENTALS OF RESPONSIBILITY

Please note,  $\checkmark$  denotes figures which have been verified through a limited assurance process.

COMPLIANCE				SOURCES / LINKS / NOTES	GRI
Global compliance program	Coty is committed to acting in compliance with the applicable local, national and international laws. Or designed to detect and prevent unlawful behavior a support of our senior leaders, 'Behave Beautifully' se but not limited to, anti-bribery and corruption, com harassment and discrimination. Our associate Code of Conduct highlights the impor should employees have any issues and sets out what associates are expected to adhere to our Code of Co associates, with additional training throughout the Coty Ethics and Compliance 'hotline' and good faith within our supply chain.	ur global compliance p nd promote a culture of ets out our standards a petition law, data prive tance of ethics and co t our associates must of enduct. Training on the years. The Code highlig	rogram, 'Behave Beautifully', is of ethical business practice. With the cross a number of areas, including, acy and preventing workplace mpliance, and protocols to follow to to meet our high standards. Our Code of Conduct is provided to new ghts the availability of a dedicated	Code of Conduct Coty Hotline	2-27
Compliance targets and progress	TARGET         95% of associates to complete annual compliance		<b>PROGRESS</b> rees trained in one of more dules delivered through Coty	*The scope includes all active employees, excluding employees who are on paid or unpaid leave and those who don't have access to a private computer.	
Compliance training	training by 2025. In FY23, we continued to encourage all employees to two Compliance Challenges to provide our employee employees were trained in one or more compliance	es with knowledge of th modules through Coty	he tools available. In FY23, 6,911√ Academy.		205-2
<b>PERFORMANCE DATA</b> Employees trained in one or more compliance module (total number)*	FY21           4,818	<b>FY22</b> 5,355	<b>FY23</b> 6,911√	* The scope includes all active employees, excluding employees who are on paid or unpaid leave and those who don't have access to a private computer. The scope of the trainings assured is also different year to year and we	205-2
Employees trained in one or more compliance module (%)*	98%	96%	97%√	refine our methodologies, so data is not comparable year-on-year. For instance, since FY22 compliance training has been integrated into a number of days.	205-2
Third parties (business partners) who have completed due diligence program (total number)	131	80	74√		
In scope third parties who have completed due diligence program (%)**	100%	100%	100%√	**Scope covers new business partners.	

<b>RESPONSIBLE GOV</b>	ERNANCE	SOURCES / LINKS / NOTES	GRI
Political contributions	At a global level, Coty has not made contributions to any political institution or public body over the last year. Under our Code of Conduct, Coty will not, directly or indirectly, make a contribution or payment to or for the benefit of any political party or candidate for public office at any level, in any country. Coty will not reimburse political contributions made by Coty employees or representatives on behalf of Coty or not.	Code of Conduct	415-1

PRODUCT STEWARDSH	HIP & SAFETY	SOURCES / LINKS / NOTES	GRI
Approach to product safety	Coty's product development process is overseen by our R&D function, which is led by our Chief Scientific Officer, Dr. Shimei Fan. Our Global Safety Process determines the workflow for our product risk and safety assessments which are conducted by our qualified safety experts, through each stage of the product development process. All our products are developed, manufactured and packaged in compliance with the laws and regulations applicable in each country in which they are sold. <b>For more information on our product safety approach, visit</b> <b>our website.</b>	Beauty of our Product	3-3
Consumer feedback, recall and crisis management system	We constantly monitor the human safety of our products through consumer feedback, once they are on the market. Customers can inquire for more details on the chemical content of products through our Consumer Affairs hotline for which contact details are listed on our website. All adverse health events are dealt with through our Cosmetovigilence processes. We have Standard Operating Principles in place for emergencies, including incident investigation with the implementation of corrective action plans and, if needed, a recall program. For more information on our product safety approach, visit our website.	Beauty of our Product	
Ingredients disclosure	Coty discloses the ingredients lists of each of its products in compliance with applicable laws in the countries in which we sell our products in. By law, all ingredients in a product formulation must be listed on the package. When the package size is too small, and where permitted by local regulations, they may be provided separately at the point of sale.		417-1
Animal Testing	At Coty, we do not test our products on animals, and we are committed to ending animal testing across the beauty industry. For more than 25 years, Coty has been developing methods that provide a clear alternative to animal testing. For example, Coty uses innovative predictive assessment tools such as in vitro, in silico models and molecular modeling systems which deliver realistic testing conditions. We also use our role in industry associations to promote the adoption of alternate methods and advocate for regulatory change. In FY23, this included joining the newly formed International Collaboration on Cosmetics Safety (ICCS) to ensure animal-free methods are accepted and used by everyone involved in cosmetics safety testing. Of course, ensuring the safety of our products is a top priority. Every Coty product has been developed, tested, manufactured and packaged in compliance with the laws and regulations that are applicable in each country	Animal Testing Policy	
	in which we sell them. Today, some governments or agencies still require the testing of certain products on animals, in accordance with their local legal and regulatory requirements. For more information, see our Coty Against Animal Testing policy.		
Cruelty-free approved brands	Coty has also partnered with Cruelty Free International and has achieved Leaping Bunny approval for our COVERGIRL, Rimmel, Manhattan, Philosophy, Risqué and Monange brands – the best assurance that a brand has made a genuine commitment to ending animal testing.		
Responsible Marketing Policy	Coty's brand marketing efforts are guided by our Responsible Marketing Policy, which is complemented by a comprehensive set of guidelines that set out a playbook for diversity and inclusion in advertising and product creation.	<b>Responsible Marketing Policy</b>	3-3

PARTNERSHIPS		SOURCES / LINKS / NOTES	GRI
Corporate Partnerships	To support our sustainability strategy and commitments, we are engaged in a number of corporate partnerships and initiatives. These help to deepen our knowledge, while partnering on topics that require collective action: • United Nations Global Compact (UNGC) • Sustainable Packaging Initiative for Cosmetics (SPICE) • RE100 • Roundtable on Sustainable Palm Oil (RSPO) • Action for Sustainable Derivatives (ASD) • Responsible Mica Initiative (RMI) • AIM Progress • Responsible Beauty Initiative (RBI) • EcoBeautyScore Consortium • International Collaboration on Cosmetics Safety (ICCS) • DKMS • L'Agence du Don en Nature • Commit for Our Planet		2-28