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Coty International B.V.

**Report on the verification of a selection of non-financial information presented
in the FY23 Sustainability Report**

Year ended June 30th 2023
Coty International B.V.
Buitenveldertselaan 5
1082 VA Amsterdam, Netherlands

KPMG S.A., a French audit and accounting limited liability company registered with the Paris Association of Chartered Accountants under n°14-30080101 and a member of the Regional Association of statutory auditors of Versailles and Centre.
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To the Head of Sustainability Office,

In our capacity as independent third party of your company (hereinafter the “entity”), we have undertaken a limited assurance engagement on a selection of consolidated non-financial performance information¹ selected by the entity, prepared in accordance with the entity's procedures (hereinafter the “Guidelines”), for the year ended June 30th, 2023 (hereinafter, the “Information”), and identified by the symbol √ in the “Beauty That Lasts : FY23 Sustainability Report” (hereinafter the “Report”).

The conclusion expressed below relates solely to the Information and not to all the information presented.

Conclusion

Based on the procedures we performed, as described under the “Nature and scope of procedures” paragraph, and the evidence we obtained, nothing has come to our attention that causes us to believe that the Information selected by the entity and identified by the symbol √ in the Report, taken as a whole, is not presented fairly in accordance with the Guidelines, in all material respects.

¹ **HR performance indicators:** Total workforce and % broken down by gender; Total number and % of women in leadership positions; Total number and % of women managers; Total Recordable Incident Rate; Average training hours per employee trained on the Coty Academy platform, Pay Equity (process review only, not data).

Societal performance indicators: Number of suppliers assessed by ECOVADIS & average scorecard; Number of suppliers that have signed the Code of Conduct for Business Partners or added a Code of Conduct Clause; Number of sites with audits (Sedex); Number of sites with Self-Assessment Questionnaire (Sedex); Number of sites that have been risk-assessed (Sedex); Number and percentage of in scope third parties who have completed Due Diligence; Number and percentage of employees trained in one or more compliance module delivered through Coty Academy.

Environmental performance indicators: Total energy consumption, total renewable energy and share of renewable energy; Total electricity consumption, total renewable electricity and share of renewable electricity; Total waste generated by type and disposal method – only for supply chain sites; Recycling rate; Water consumption; GHG emissions Scope 1; GHG emissions Scope 2 (location and market based); GHG emissions Scope 3 Business travel; GHG emissions Scope 3 Transportation – only owned transportation.



Preparation of the Information

The absence of a commonly used and generally accepted reporting framework or of a significant body of established practices on which to draw to assess and measure the Information allows for different, but acceptable, measurement techniques that can affect comparability between entities and over time.

Consequently, the Information needs to be read and understood together with the Guidelines, summarized in the Report and available on the entity's website or on request from its headquarters.

Responsibility of the entity

Management of the entity is responsible for:

- selecting or establishing suitable criteria for preparing the Information,
- preparing the Information by applying the entity's "Guidelines" as referred above, and
- designing, implementing, and maintaining internal control over information relevant to the preparation of the Information that is free from material misstatement, whether due to fraud or error.

Responsibility of the independent third party

Based on our work, our responsibility is to provide a report expressing a limited assurance conclusion on the fair presentation of the Information, in all material respects, in accordance with the Guidelines.

Applicable professional guidance

We performed the limited assurance engagement in accordance with the international standard ISAE 3000 (revised)².

Means and resources

Our work engaged the skills of seven people between June and November 2023.

We were assisted in our work by our specialists in sustainable development and corporate social responsibility.

Nature and scope of procedures

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the Information is likely to arise.

The procedures we performed were based on our professional judgment. In carrying out our limited assurance engagement on the Information:

- We obtained an understanding of the entity's activity,

² ISAE 3000 (Revised) - *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*



- We assessed the suitability of the criteria of the Guidelines with respect to their relevance, completeness, reliability, neutrality and understandability, taking into account, where appropriate, best practices within the sector,
- We obtained an understanding of internal control and risk management procedures the entity implemented, and assessed the data collection process aimed at ensuring the fairness of the Information,
- For the selected Information, we implemented:
 - analytical procedures to verify the proper consolidation of the data collected and the consistency of any changes in those data,
 - tests of details, using sampling techniques, in order to verify the proper application of definitions and procedures and reconcile the data with supporting documents. This work was carried out on a selection of contributing entities³ and covers between 24% and 100% of the consolidated Information,

The procedures performed in a limited assurance review are less in extent than for a reasonable assurance opinion, a higher level of assurance would have required us to carry out more extensive procedures.

Paris la Défense, November 27th, 2023

KPMG S.A.

Nicolas Chy
Partner

Brice Javaux
ESG Expert

³ Factories: Senador Canedo, Hunt Valley; Distribution center: Riverside; Office: Paris 4 Septembre