



KPMG S.A.
Registered Office:
Tour EQHO
2 Avenue Gambetta
CS 60055
92066 Paris La Défense Cedex
France

Telephone: +33 (0)1 55 68 86 66
Fax: +33 (0)1 55 68 86 60
Website: www.kpmg.fr

Coty international B.V.

Independent limited assurance report on a selection of consolidated non-financial performance indicators published in the Sustainability Report 2022

For the year ended 30 June 2022
Coty international B.V.
HQ, Schiphol Boulevard 393, 1118 BJ Schiphol, Netherlands
This report contains 4 pages



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performance indicators published in the Sustainability Report 2022**

For the year ended 30 June 2022

To the Global Sustainability Manager,

As requested and in our capacity as the independent third party of your company (hereinafter the “Entity”), we have performed a review to enable us to provide limited assurance on a selection of consolidated non-financial performance indicators¹ for the year ended 30 June 2022 identified by the symbol √ (hereinafter the “Information”), and disclosed in the “*Beauty That Lasts: Sustainability Report 2022*” of the Entity (hereinafter the “Report”).

The conclusion expressed below relate solely to the Information and not to all the Report.

Conclusion

Based on the procedures performed, nothing has come to our attention that causes us to believe that the Information selected by the Entity and identified by the symbol √, taken as a whole, is not presented fairly in accordance with the Guidelines, in all material respects.

Comments

Without modifying our conclusion, we have the following comment:

- Some training modules have been excluded from the indicator “Average training hours per employee trained on the Coty Academy platform” compared to last year, as detailed in the methodology note of the CSR report.

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).

Social performance indicator: 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 and share of renewable energy; Total waste generated by type and disposal method; Water consumption; GHG emissions Scope 1; GHG emissions Scope 2 (location and market based); Total GHG emissions scopes 1 & 2 (market based); GHG emissions Scope 3 Business travel.

Responsibility of the Entity

It is the Management's responsibility to prepare the Information in accordance with the guidelines used by the Entity (hereinafter the "Guidelines"), summarised in the methodological notes presented in the Report and available on request at the Entity's headquarters.

Independence and quality control

Our independence is defined by the provisions of Article L.822-11-3 of the French Commercial Code and the French Code of Ethics for statutory auditors (Code de déontologie). Moreover, we have implemented a quality control system that includes documented policies and procedures to ensure compliance with applicable ethical rules, professional standards, laws and regulations.

Responsibility of the independent third party

On the basis of our work, it is our responsibility to express limited assurance that the Information is fairly presented, in all material respects, in accordance with the Guidelines.

Nature and scope of our work

The work described below was performed in accordance with the professional guidance of the French Institute of Statutory Auditors (*Compagnie nationale des commissaires aux comptes* or CNCC) and with ISAE 3000²:

- We obtained an understanding of the Entity's activities;
- We assessed the suitability of the Guidelines in terms of their relevance, completeness, reliability, neutrality and understandability, and taking into account industry best practices where appropriate;
- We obtained an understanding of internal control and risk management procedures the Entity has put in place and assessed the data collection process to ensure the completeness and 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

² ISAE 3000: international standard on assurance engagements other than audits or reviews of historical financial information



application of the definitions and procedures and reconcile the data with the supporting documents. This work was carried out on a selection of contributing entities³ and covers between 19% and 100% of the consolidated Information.

We believe that the work carried out, based on our professional judgment, is sufficient to provide a basis for our limited assurance conclusion; a higher level of assurance would have required us to carry out more extensive procedures.

Means and resources

Our work was carried out by a team of seven people.

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

Paris-La Défense, on 14th November 2022

KPMG S.A.

Anne Garans
Partner

KPMG France ESG Center of Excellence

Nicolas Chy
Partner

³ Factories: Granollers, Sanford; Distribution Center: Bournemouth; Office: Amsterdam