

L'ORÉAL

SASB cross-reference table

The SASB standards

This framework was launched in 2011, becoming one of the first global standards dedicated to sustainability reporting. Initiated by the Sustainability Accounting Standards Board (SASB), it aims to help businesses, governments, and other organizations understand and communicate their impacts on issues such as climate change, human rights, and corruption. Nowadays, the SASB reporting framework contributes to enhancing the efficiency of the capital markets by fostering high-quality disclosure of material sustainability information that meets investor needs.

Our commitment

L'Oréal has a long-standing commitment to disclose its extra financial performance. Accordingly, our former answers to the SASB standards can be found in the past Universal Registration Documents. To ease our stakeholders access to the reporting, we decided to share our answer to the framework as a stand-alone document.

Theme	Measurement	Group information	Code
Water management	(1) total water withdrawn (2) total water consumption percentage of each from regions with high or extremely high-water stress	Total water withdrawn: 2,068,608 m ³ - factories % of water drawn from regions with water stress: 33% Total water consumed: 1,048,245 m ³ % of water drawn from regions with water stress: 32% See p.178-179 of the 2022 Universal Registration Document	CG-HP-140a.1
	Description of risks associated with water management and discussion of strategies and practices aimed at reducing these risks	L'Oréal has set itself a major objective of fighting climate change and preserving natural resources in the overall exercise of its activity. The Group wants to preserve the water resource throughout its value chain, on its operated sites, but by also engaging its ecosystem in its commitments. See the following sections: p. 153, 178-179, 189-190 of the 2022 Universal Registration Document	CG-HP-140a.2
Product performance in terms of the environment, health and safety	Sales from products containing REACH substances of very high concern (SVHC)	L'Oréal has developed a detailed analysis of health and safety risks. It should be noted that the same safety standards are applied worldwide to ensure identical quality. See the following sections: p.152, 154, 198 of the 2022 Universal Registration Document	CG-HP-250a.1
	Sales from products containing substances included on the California DTSC Candidate Chemicals List		CG-HP-250a.2
	Discussion on the process for identifying and managing emerging materials and chemicals of concern		CG-HP-250a.3
	Sales from products designed according to the principles of green chemistry		CG-HP-250a.4
Management of the packaging life cycle	(1) Total weight of packaging (2) percentage of packaging composed of recycled and/or renewable materials and	49% of new or updated products have an improved environmental profile thanks to a new formula with a reduced environmental footprint. 97% of new or updated products have an improved environmental profile. See the following section: p. 198 of the 2022 Universal Registration Document	CG-HP-410a.1

	(3) percentage of recyclable, reusable and/or compostable packaging	<p>1) The total weight of plastic packaging was 172,158 tonnes.</p> <p>2) 26% of the plastic packaging materials are from recycled or biobased sources.</p> <p>3) 38% of the plastic packaging is refillable, recyclable, reusable and/or compostable.</p> <p>See p. 196-197 of the 2022 Universal Registration Document</p>	
	Discussion on strategies for reducing the environmental impact of packaging during its life cycle	<p>In order to best understand the environmental impact of its packaging, L'Oréal has used SPOT since 2017. It calculates the complete environmental and social footprint of a product in accordance with the European Commission recommendation (Product Environmental Footprint).</p> <p>See the following sections: p.182, p.196-197 of the 2022 Universal Registration Document</p>	CG-HP-410a.2
Environmental and social impact of the palm oil supply chain	Quantity of palm oil and derivatives Percentage certified by the supply chains of the Roundtable on Sustainable Palm Oil (RSPO) as (a) Identity Preserved, (b) Segregated, (c) Mass Balance, or (d) Book & Claim	<p>In 2022, L'Oréal consumed 284 tonnes of palm oil. 100% of the palm oil supplies have been certified sustainable by the Round Table on Sustainable Palm Oil (RSPO) since 2010, and the supply of palm oil or palm kernel derivatives since 2012</p> <p>Segregated: 100%. The Group has reached 99% of RSPO Mass Balance.</p> <p>See p.192-195 of the 2022 Universal Registration Document</p>	CG-HP-430a.1
Measurement of activity	Unit of products sold, total weight of products sold	The Group does not report on this indicator.	CG-HP-000.A
	Number of factories	<p>L'Oréal has 38 factories around the world.</p> <p>See p. 32 of the 2022 Universal Registration Document</p>	CG-HP-000.B