



## FOREWORD

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At L'ORÉAL, we aim to be an exemplary company.

In particular, respect of the law and our Ethical Principles - **Integrity, Respect, Courage** and **Transparency** - is essential.

We recognise that from time to time there may be things that go wrong or where there is room for improvement. The quicker we know, the quicker we can take corrective measures.

The present policy aims to clarify when and how L'ORÉAL Employees, External Staff as well as our other Stakeholders, as defined hereafter, can speak up and make a Speak Up (whistleblowing) report.

The present policy also explains how such Speak Up reports are handled within a reasonable time frame in order to take appropriate action, if necessary, regardless of the people involved.

There may be instances where this Group Policy is at variance with the local laws of a particular country. Where possible, these are pointed out in the present policy. Where local law imposes higher standards than those set out in the present policy, local law will apply. If by contrast the present policy provides for a higher standard, it will prevail unless this results in illegal activity.

The handling of a Speak Up report gives rise to the processing of personal data.

“L'ORÉAL” means L'ORÉAL SA, all subsidiaries and companies controlled by the L'ORÉAL Group worldwide, as well as the L'ORÉAL Foundation.

# 1- WHISTLEBLOWING BY L'ORÉAL EMPLOYEES AND EX-EMPLOYEES

“Employees” mean:

- all employees, officers or directors of L'ORÉAL, whether working full-time or part-time, for an indefinite-term or fixed-term ; and
- subject to statute of limitation requirements of local legislation, employee having left L'ORÉAL subject to their making their Speak Up report at the latest within 2 months of their last day of work

## STEP 1: DISTINCTION BETWEEN RAISING A CONCERN/GRIEVANCE AND A SPEAK UP REPORT

Any Employee who wants to make a Speak Up report can follow the process described hereafter.

The use of L'ORÉAL's Speak Up system is not mandatory. Alternative avenues exist for raising concerns/grievances (eg. management, HR, staff representatives, etc). Other local whistleblowing systems may also exist in some L'ORÉAL entities.

Employees can continue to use these avenues if they so wish. However, concerns/grievances raised via the avenues described above will not qualify as a Speak Up report made under the present policy.

A Speak Up report consists of revealing/reporting, selflessly and in good faith:

- criminal activity (felony or misdemeanour), or
- a serious and apparent violation of the law or regulations, or
- a situation which could present a threat or cause serious harm to public interest (relating to public health, safety or welfare), or
- behaviour or situation contrary to the Code of Ethics or Group Ethical Policies, or
- potential or actual serious violation relating to human rights or fundamental freedom violation, or
- potential or actual serious violation relating to health and safety or to the environment, or
- the deliberate concealment of any of the above matters, or
- retaliation for making a Speak Up report or participating in its handling

of which an Employee has personal knowledge, which has happened, is happening or is likely to happen, and relating to L'ORÉAL, one of its Employees, External Staff or its business partners.

An Employee is considered to be acting “in good faith”, when they provide information which they believe is comprehensive, fair and accurate, allowing them to reasonably believe in the truthfulness of the information given, even if it later appears that they were mistaken.

If an Employee realises, after having made a Speak Up report, that they were mistaken, they must immediately inform the person to whom they made their Speak Up report.

An Employee is considered as acting “selflessly”, when they make a Speak Up report without any expectations of financial compensation or gain.

Group Ethical Policies are all policies signed by the SVP & Chief Ethics Officer, (hereafter “CETHO”), who is the Group’s permanent referent appointed by the Group Chief Executive Officer, as well as the “The Way We Prevent Corruption” guide.

“Retaliation” means excluding a person from a recruitment process or access to an internship or professional training program as well as disciplining, dismissing or threatening them, subjecting them to other unfavourable treatment or taking discriminatory measures against them with regard to nature of duties, compensation, profit-sharing, share allocation, training, redeployment, qualifications, classification, promotions, transfers or renewal of employment or temporary work contract. Harassment and bullying actions can also, depending on the facts and circumstances, be considered retaliation.

## STEP 2: MAKING A SPEAK UP REPORT

**2.1** The reporter makes their Speak Up report to an authorised person, i.e. a member of a Group, Zone or Country Management Committee in their management line or their Ethics Correspondent. It is strongly recommended to make a Speak Up report in writing or to confirm in writing a Speak Up report first made orally: this will facilitate its handling.

The contact details of Ethics Correspondents are available on <http://ethics.loreal.wans>.

Employees can make their Speak Up report to the CETHO via:

- the secure L’ORÉAL SPEAK UP website: [www.lorealSpeakup.com](http://www.lorealSpeakup.com). This website is hosted with an external provider bound by a strict confidentiality obligation, or
- by mail : Mr. Emmanuel LULIN, SVP & Chief Ethics Officer, L’OREAL, 41 rue Martre, 92110 Clichy, France (please indicate on the envelope “To be opened only by the recipient”)

For confidentiality reasons, sending Speak Up reports by email, fax and telephone is not advised.

**2.2** In their Speak Up report, the reporter describes, as objectively as possible and in detail, their concern. They should:

- indicate when and how they became aware of the matter
- to the extent of possible, provide all facts, information or documents (regardless of format or support) which can help substantiate the Speak Up report. If they are not sure that a particular fact is true, they specify that it is an alleged fact
- indicate how they can be contacted (see 2.5/ below with regards anonymous reports)
- when making the Speak Up report and during the time it is being handled, indicate if, to their knowledge, internal or legal proceedings or equivalent (grievance, arbitration, injunction, mediation, complaint, etc...) are impending or ongoing

If it appears that internal or legal proceedings or equivalent (grievance, arbitration, injunction, mediation, complaint, etc...) are impending or ongoing, in principle the Speak Up report is not admissible and its handling is suspended or terminated. L’ORÉAL however reserves the right to nevertheless investigate and take remedial action if necessary.

**2.3** The reporter must not reveal facts, information or documents, regardless of format, nature or support, covered by national security, medical confidentiality or lawyer-client privilege unless the information belongs to the reporter such as their privileged communications with their lawyer or personal medical information.

**2.4** The reporter will be required to confirm that they have read and agree to comply with the present policy and that they have also been informed of the rules applicable to the processing of their personal data.

**2.5** The secure L'ORÉAL SPEAK UP website: [www.lorealstakeup.com](http://www.lorealstakeup.com) allows anonymous Speak Up reports but does not encourage them. It is more difficult and sometimes impossible to examine anonymous Speak Up reports or to establish whether the allegations are substantiated. Reporters who are concerned about possible retaliation if their identity is revealed should read articles 5 and 7 below. They can also contact the CETHO.

Employees choosing to remain anonymous should use the L'ORÉAL SPEAK UP website: [www.lorealstakeup.com](http://www.lorealstakeup.com) as this will allow the CETHO to contact them via an anonymous dialogue box.

In case of an anonymous Speak Up report, the assessment of its admissibility and the appropriateness of its circulation within the present system will depend namely on the seriousness of the facts mentioned in the Speak Up report and the level of detail of the factual information provided.

If the anonymity renders it impossible to handle the Speak Up report, the reporter will be informed namely via the anonymous dialogue box on the L'ORÉAL SPEAK UP website: [www.lorealstakeup.com](http://www.lorealstakeup.com).

**2.6** For the purpose of good governance, authorised persons immediately inform the CETHO of any situations, allegations or Speak Up reports of which they are aware implicating a member of the Group Executive Committee, of the Group Conjoncture Meeting, a member of a Group or Zone Management Committee, a Country General Manager or an Ethics Correspondent.

**2.7** Moreover, because of the seriousness of the facts mentioned, authorised persons immediately inform the CETHO of any situations, allegations or Speak Up reports of which they are aware relating to:

- money-laundering, or
- private or public corruption, or
- influence peddling, or
- internal or external fraud, or
- any serious human rights or fundamental freedom violations (including but not limited to child labour, forced labour including modern slavery, sexual harassment, bullying, discrimination, violence, etc...), or
- any allegations which could significantly affect L'ORÉAL's reputation (including but not limited to any criminal proceedings by or against a L'ORÉAL entity, any situation which could require self-disclosure to the local authorities, any retaliation claims, etc...)

## STEP 3: ADMISSIBILITY OF THE SPEAK UP REPORT

**3.1** The reporter is informed of the receipt of their Speak Up reports and of the expected time necessary to examine its admissibility within 20 working days. This time may be extended if the response to the reporter requires translation. The examination of the admissibility of the Speak Up report aims to ascertain if it qualifies as a Speak Up report under the present policy.

**3.2** A preliminary analysis of the Speak Up report or gathering of information can be carried out before ruling on its admissibility. The reporter may be asked to provide further information.

**3.3** The reporter is informed if their Speak Up report is admissible and they are also informed of the identity of the person appointed by the CETHO or the authorised person to handle their Speak Up report and how they will be kept informed of the follow-up of their Speak Up report.

3.4 If the Speak Up report is not admissible because it falls outside the scope of the present policy, the reporter will be informed and, where possible, advised on possible alternate avenues allowing their concern/grievance to be addressed.

## STEP 4: HANDLING THE SPEAK UP REPORT

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4.1 Situations, allegations or Speak Up reports set out in article 2.6/ are handled directly by the CETHO or the persons they appoint. The CETHO ensures, if necessary, that appropriate measures are taken by management.

4.2 The CETHO supervises situations, allegations or Speak Up reports set out in article 2.7/ i.e. ensures that the handling of the Speak Up report is carried out in line with the present policy.

4.3 For Speak Up reports not set out in articles 2.6/ and 2.7/, they are handled by the entities concerned. The authorised persons appoint the persons in charge of handling the Speak Up report and the Ethics Correspondent supervises the handling of the Speak Up report.

4.4 The handling of the Speak Up report complies with the applicable legislation. It is handled neutrally, without any bias for parties involved.

4.5 The person implicated by the Speak Up report will be informed of the nature of the allegations and of the name of the person handling the Speak Up report. This information may not be provided immediately should it prove necessary, for example, to check facts, preserve evidence, protect individuals or contact the local authorities.

4.6 The reporter and the person implicated by the Speak Up report are informed when the handling of the Speak Up report is concluded. To the extent possible, they are informed of the conclusions. Sometimes the need for confidentiality or legal requirements or the protection of individuals may prevent specific details of the Speak Up report, its handling or any measures taken as a result from being shared.

## 5. CONFIDENTIALITY

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5.1 Authorised persons and persons handling Speak Up reports are bound by a strict confidentiality obligation.

5.2 The elements allowing the identification of the reporter cannot be divulged, except to the legal authorities, without their consent. If their refusal makes it impossible to handle the Speak Up report, the reporter is so informed.

5.3 The identity of the reporter, the subject matter of the Speak Up report and the identity of the persons implicated by the Speak Up report can only be shared by the CETHO, authorised persons or the persons handling the Speak Up report with Employees or third parties to which they have recourse in order to handle the Speak Up report or to take appropriate measures. These persons are bound by a strict confidentiality obligation.

5.4 The reporter, the person implicated by the Speak Up report as well as all persons who participate in its handling are also bound by a strict confidentiality obligation.

5.5 Specific measures are taken to ensure confidentiality during the handling of the Speak Up report (written reminder of confidentiality rules and possible sanctions in case of non-compliance, secure emails etc...).

5.6 Subject to document retention requirements of local legislation, the elements of the Speak Up report will be deleted or archived within a maximum delay of 2 months from the non-admissibility decision or after the handling of the Speak Up report is concluded (except if the Speak Up report has resulted in disciplinary or legal proceedings).

## 6. COOPERATION AND ACCESS TO INFORMATION

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6.1 The CETHO has access, upon first request, without delay and without restriction, to all facts, information and documents, regardless of format or support.

All persons, teams and resources of L'ORÉAL provide the CETHO with their full and complete cooperation upon first request.

6.2 The reporter and all persons who participate in the handling of the Speak Up report must also provide their full and complete cooperation and provide, upon first request, without delay and without restriction all facts, information and documents, regardless of format or support, to the persons handling a Speak Up report.

6.3 All cooperation request made by the CETHO or persons appointed by them or by a person handling a Speak Up report is strictly confidential and must be treated accordingly.

6.4 If a person handling a Speak Up report or a person whose cooperation is requested to enable its handling encounter difficulties, these are reported to the CETHO, who will decide as a last resort.

## 7. NON-RETALIATION

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7.1 No Employee can suffer retaliation for having made a Speak Up report or participated in its handling.

7.2 All Employees who think they are subject to retaliation for having made a Speak Up report or participated in its handling can contact the CETHO or an authorised person.

## 8. SANCTIONS

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Because L'OREAL takes Speak Up reports very seriously and to ensure they can be handled according to the present policy, the following actions can give rise to disciplinary sanctions, including dismissal:

- a Speak Up report made maliciously or in bad faith or with a view to financial compensation or gain
- obstructing, by action or inaction, a Speak Up report or its handling
- non-compliance with the strict confidentiality obligations related to receiving or handling a Speak Up report
- retaliatory acts or threats

## 2- WHISTLEBLOWING BY EXTERNAL STAFF

“External Staff” means temporary staff, interns and employees of service providers or subcontractors of L'ORÉAL.

L'ORÉAL offers to all its External Staff the possibility to reveal/report, selflessly and in good faith:

- criminal activity (felony or misdemeanour), or
- a serious and apparent violation of the law or regulations, or
- a situation which could present a threat or cause serious harm to public interest (relating to public health, safety or welfare), or
- potential or actual serious human rights or fundamental freedom violation, or
- potential or actual serious violation relating to health and safety or to the environment, or
- the deliberate concealment of any of the above matters, or
- retaliation for making a Speak Up report or handling a report

of which they have personal knowledge which has happened, is happening or is likely to happen and relating to L'ORÉAL, one of its Employees, External Staff or its business partners.

### STEP 1: MAKING A SPEAK UP REPORT

Speak Up reports are reported via an authorised person i.e. a member of a Group, Zone or Country Management Committee or an Ethics Correspondent or via the secure L'ORÉAL SPEAK UP website: [www.lorealsspeakup.com](http://www.lorealsspeakup.com).

### STEP 2: HANDLING THE SPEAK UP REPORT

L'ORÉAL, as far as possible, applies the same methodology as when handling a Speak Up report from an Employee.

## 3. NON-RETALIATION

**3.1** No External Staff can suffer retaliation from a L'ORÉAL Employee for having made a Speak Up report or participated in its handling.

**3.2** All External Staff who think they are subject to retaliation for having made a Speak Up report or participated in its handling can contact the CETHO or an authorised person.

## 4. SANCTIONS

Because L'ORÉAL takes Speak Up reports very seriously and to ensure they can be handled according to the present policy, L'ORÉAL reserves the right to end its relationship with an External Staff in case of the following actions:

- a Speak Up report made maliciously or in bad faith or with a view to financial compensation or gain
- obstructing, by action or inaction, a Speak Up report or its handling
- non-compliance with the strict confidentiality obligation related to receiving or handling a Speak Up report
- retaliatory acts or threats

# 3- WHISTLEBLOWING BY L'ORÉAL STAKEHOLDERS

“Stakeholders” mean suppliers, clients, consumers, shareholders of L'ORÉAL and representatives of civil society.

L'ORÉAL offers to all its Stakeholders the possibility to reveal/report, selflessly and in good faith:

- potential or actual serious human rights or fundamental freedom violation, or
- potential or actual serious violation relating to health and safety or to the environment, or
- an act of public or private corruption or money-laundering, or
- a conflict of interests, or
- the deliberate concealment of any of the above matters, or
- retaliation for making a Speak Up report or handling a report

of which they have personal knowledge, which has happened, is happening or is likely to happen, resulting from L'ORÉAL's activities or the activities of a subcontractor or suppliers with whom L'ORÉAL has an established relationship, when such activities are related to such relationship.

## STEP 1: MAKING A SPEAK UP REPORT

Speak Up reports are reported via the secure L'ORÉAL SPEAK UP website: [www.lorealsspeakup.com](http://www.lorealsspeakup.com).

## STEP 2: HANDLING THE SPEAK UP REPORT

L'ORÉAL, as far as possible, applies the same methodology as when handling a Speak Up report from an Employee.

## 3. NON-RETALIATION

**3.1** No Stakeholder can suffer retaliation from a L'ORÉAL Employee for having made a Speak Up report or participated in its handling.

**3.2** All Stakeholders who think they are subject to retaliation for having made a Speak Up report or participated in its handling can contact the CETHO.

## 4. SANCTIONS

Because L'OREAL takes Speak Up reports very seriously and to ensure they can be handled according to the present policy, L'ORÉAL reserves the right to take legal action in case of the following actions:

- a Speak Up report made maliciously or in bad faith or with a view to financial compensation or gain
- obstructing, by action or inaction, a Speak Up report or its handling
- non-compliance with the strict confidentiality obligation related to receiving or handling a Speak Up report
- retaliatory acts or threats

# PRIVACY STATEMENT

## INTRODUCTION

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This privacy statement aims to explain how personal data communicated or collected in the context of the L'ORÉAL Speak Up mechanism is handled, in compliance with the above Group Speak Up Policy.

## PROCESSING OF PERSONAL DATA

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When making a Speak Up report, a L'ORÉAL Employee, External Staff or Stakeholder may communicate to L'ORÉAL personal data relating to them and also relating to the person(s) implicated by the Speak Up report and/or the person(s) who could provide information necessary for the handling of the Speak Up report.

Moreover, L'ORÉAL may collect and handle personal data concerning other person(s) during the handling of the Speak Up report.

Types of personal data that can be collected and processed namely include:

- Identity, function and contact detail of the reporter
- Identity, function and contact detail of the person(s) implicated by the Speak Up report
- As well as any other information voluntarily communicated by the reporter or resulting from the handling of the Speak Up report

When handling a Speak Up report, L'ORÉAL may also collect personal data concerning person(s) who may provide information necessary for the handling of the Speak Up report (these persons may have been identified by the reporter or not).

## PURPOSES

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Personal data is collected and processed for the purposes of assessing the admissibility of the Speak Up report, of checking facts and taking appropriate measures, if necessary. It also enables L'ORÉAL to comply with its legal obligations and to protect its legitimate interests (respect of the law and of L'ORÉAL's Ethical Principles).

## DATA CONTROLLERS

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L'ORÉAL is the data controller of the personal data collected and processed.

When handling a Speak Up report, personal data may be collected or processed by, or transferred to other entities of the L'ORÉAL Group, for example, the entity where the relevant Employee, External Staff, or Stakeholder is employed or located. In this case, these entities also act as data controller. All L'ORÉAL entities shall process personal data for the purposes outlined in this Privacy Statement. For further information about other entities' use of personal data in relation to the Group Speak Up Policy, please refer to the applicable entity's privacy policy or statement, and any applicable whistleblowing policies or statements.

To obtain more information on how personal data is collected and processed by L'ORÉAL, data subjects can send a request to:

L'Oréal S.A.  
Direction Générale de L'Ethique (Office of the Chief Ethics Officer)  
41 rue Martre 92100 Clichy  
FRANCE  
Tel : +33 1 47 56 87 93  
e-mail : [ethics@loreal.com](mailto:ethics@loreal.com)



To obtain more information on how personal data is collected and processed by a specific L'ORÉAL entity, data subjects can find contact details in the privacy policy or statement for that entity.

## RETENTION

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Subject to document retention requirements of local legislation, the elements of the Speak Up report will be deleted or archived within a maximum delay of 2 months from the non-admissibility decision. If the Speak Up report is considered admissible, the elements of the Speak Up report will be deleted or archived within a maximum delay of 2 months after the handling of the Speak Up report is concluded. If the Speak Up report has resulted in disciplinary or legal proceedings, the elements of the Speak Up report will be kept for the duration of the proceeding and in line with any local document retention requirements.

## DATA RECIPIENT

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Persons who may access personal data communicated or collected are the Senior Vice-President and Chief Ethics Officer, persons appointed by him to handle a Speak Up report and more generally all persons to which he may have recourse in order to receive and/or handle a Speak Up report or to take appropriate measures, in compliance with the Group Speak Up Policy. This may include individuals within L'ORÉAL or its entities.

If a Speak Up report was made through the secure **L'ORÉAL Speak Up website**:

[www.loreaspeakup.com](http://www.loreaspeakup.com), L'ORÉAL's external service provider is also considered as data recipient.

All these persons are bound by a strict confidentiality obligation.

## TRANSFERS OF PERSONAL DATA OUTSIDE THE EUROPEAN UNION

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When handling a Speak Up report, personal data may be transferred from L'ORÉAL Headquarter in France to the persons handling the Speak Up report based in the relevant entities. The purpose of this transfer is to allow the handling of the Speak Up report.

Transfers of personal data to countries outside the European Union not ensuring an adequate level of data protection are subject to appropriate safeguards, including standard contractual clauses approved by the European Commission.

Data subjects can request a copy of these contracts to the data controller mentioned in the data controller section.

## RIGHT TO OBJECT

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Data subjects have the right to object, on grounds relating to their particular situation, at any time to processing of their personal data.

Please note that it can be more difficult, and in some cases impossible, to handle a Speak Up report if a reporter exercises their right to object.

Moreover, this right to object cannot be used to prevent L'ORÉAL from fulfilling its legal obligation to handle Speak Up reports and protect reporters.

## OTHER RIGHTS

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Data subjects also have:

- the right of access to their personal data, which means to obtain from the data controller confirmation as to whether or not personal data concerning them is being processed, and, where that is the case, access to the personal data with some specific information on its processing (in compliance with the applicable legislation)
- the right to rectify inaccurate personal data and to complete incomplete personal data
- the right to ask for personal data to be deleted, also called “right to be forgotten”, which allows data subjects to obtain from the data controller the deletion of their personal data in certain cases (e.g. the personal data is no longer necessary for L'ORÉAL for the purposes of handling a Speak Up report). The exercise of this right is subject to document retention requirements applicable to L'ORÉAL
- the right to restrict the processing of the personal data (including, in some cases, to obtain the suspension of the processing)
- the right to give instructions about the conservation, the deletion and communication of their personal data after their death

As for the right to object, the rights mentioned above cannot be used to prevent L'ORÉAL from fulfilling its legal obligation to handle Speak Up reports and protect of reporters.

These rights can be exercised by sending a request to the data controller as described in the data controller section.

## RIGHT TO LODGE A COMPLAINT

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Data subjects have the right to lodge a complaint with the competent supervisory authority, in particular in the European Union member state of their habitual residence, place of work or place of the alleged infringement of applicable rules.

