



**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](http://www.kpmg.fr)

# Coty International B.V.

**Independent limited assurance report to COTY on a selection of  
non-financial performance indicators published in the  
Sustainability Report 2020**

For the year ended 30 June 2020  
Coty International B.V.  
HQ, Schiphol Boulevard 393  
1118 BJ Schiphol  
Netherlands  
*This report contains 4 pages*



**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.**

Registered office: HQ, Schiphol Boulevard 393, 1118 BJ Schiphol, Netherlands

### **Independent limited assurance report to COTY on a selection of non-financial performance indicators published in the Sustainability Report 2020**

For the year ended 30 June 2020

To the Global Sustainability Manager,

As requested by the Sustainability team of Coty International B.V. (hereinafter the "Entity"), we have performed a review to enable us to provide limited assurance on a selection of non-financial performance indicators<sup>1</sup> for the year ended 30 June 2020 identified by the symbol √ (hereinafter the "Information"), and disclosed in the Sustainability Report of the Entity (hereinafter the "Report").

The conclusions expressed below relate solely to the Information and not to all the information presented.

### **Responsibility of the Entity**

It is the Sustainability team'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.

---

<sup>1</sup> HR performance indicators: Total workforce broken down by gender, Total number of women in leadership positions, Total number of women managers, Total Incident Rate (TIR), Number of actions taken on the Global Citizen Platform, Number of employees engaged on the Global Citizen Platform, Global Citizen: Number of actions completed and sponsored by COTY.

Social performance indicators: Number of suppliers assessed on EcoVadis, Number of suppliers assessed on the Sedex platform, Number of third parties who have completed Due Diligence, Number of suppliers that have signed the Code of Conduct for Business Partners, Percentage of in-scope employees completing the Code of Conduct e-learning.

Environmental performance indicators: Energy consumption and percentage reduction, Percentage of renewable energy, Carbon footprint (Scopes 1 & 2), Fuel consumption of the company fleet, Water consumption.



## **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.

## **Our responsibility**

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 3000<sup>2</sup>:

- We obtained an understanding of the all the consolidated entities' 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 application of the definitions and procedures and reconcile the data with the supporting documents. This work was carried out on a selection of contributing entities<sup>3</sup> and covers between 13% 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.

---

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

<sup>3</sup> Cologne factory and distribution center (Germany), Savoy factory (Brazil), Barcelona office (Spain), Granollers factory (Spain), Bielsko distribution center (Poland).



### **Means and resources**

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

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

### **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  $\surd$ , taken as a whole, is not presented fairly in accordance with the Guidelines, in all material respects.

Paris-La Défense, on 9 December 2020

KPMG S.A.

A handwritten signature in black ink, appearing to read 'Anne Garans', written over a horizontal line.

Anne Garans  
*Partner*  
*Sustainability Services*