

Particulars

About Your Organisation

1.1 Member Name

L'Oreal

1.2 Membership Number

4-0021-07-000-00

1.3 Membership Sector

Consumer Goods Manufacturers

1.4 Membership Category

Ordinary

1.5 Country

France

2.0 Does your company or organisation produce, process, consume or sell any palm oil or any products containing derivatives of palm oil?

Yes

2.1 Please select ALL the palm oil-related activity(ies) that describe your company or organisation as multiple selections are allowed. ACOP reporting is NOT limited to the primary sector of the member's RSPO membership. You will be required to complete the relevant ACOP section based on your selection(s).

- ☐ I own and operate oil palm estate(s)
- ☐ I represent a palm oil Independent Smallholder farmer Group
- ☐ I own and operate palm oil mills
- ☐ I own and operate palm kernel crushing plants - Processors and/or Traders
- ☐ I trade or broker palm oil, palm kernel oil or related products - Processors and/or Traders
- ☐ I am a refiner of palm oil or palm kernel oil - Processors and/or Traders
- ☐ I am a processor of intermediate (B2B) palm oil, palm kernel oil or related fractions/derivatives - Processors and/or Traders
- ☐ I am a B2B distributor or wholesaler of palm oil, palm kernel oil or related products - Processors and/or Traders
- ☒ I manufacture final consumer (B2C) products containing palm oil, palm kernel oil or related products. This includes products manufactured by 3rd party contractors - Consumer Goods Manufacturers
- ☐ I retail final consumer (B2C) products containing palm oil, palm kernel oil or related products - Retailers
- ☐ I operate food retail outlets that use palm oil, palm kernel oil or related products - Retailers
- ☐ I am a conservation and environmental NGO supporting the sustainable development of the palm oil industry
- ☐ I am a social and human development NGO supporting the sustainable development of the palm oil industry

Consumer Goods Manufacturers

1. Operational Profile

1.1 Please state your company's main activity within the palm oil supply chain.

- ☐ Food Good Manufacturer - own brand
- ☐ Food Good Manufacturer - third-party brand
- ☒ Home & Personal Care Good Manufacturer - own brand
- ☐ Home & Personal Care Good Manufacturer - third-party brand
- ☐ Ingredient Manufacturers
- ☐ Biofuels
- ☐ Other

Other

-

2. Palm Oil and Certified Sustainable Palm Oil Consumption

Information in Section 2.0 - Palm Oil and Certified Sustainable Palm Oil Consumption - is a mandatory declaration in your ACOP. This includes volume data on palm oil, palm kernel oil and related products consumed, to enable the RSPO to accurately calculate uptake of individual members, sectors and RSPO members as a whole. ACOP reports without reported volume data will be considered as incomplete and will not be accepted. Incomplete ACOP reports may lead to suspension or termination of RSPO membership.

2.1 Please list down all operations and subsidiaries using palm oil, palm kernel oil and related products that are owned and/or managed by the member, including those under Group Membership

Please find below all subsidiaries of L'Oréal, reported in the 2024 universal referential document.

AËSOP (SHANGHAI) COMMERCIAL AND TRADING CO., LTD
 AËSOP (THAILAND) LIMITED
 L'ORÉALVERWALTUNGS GmbH
 AËSOP (THAILAND) LIMITED
 AËSOP AUSTRALIA PTY LTD
 AËSOP AUSTRIA GmbH
 AËSOP BELGIUM BVBA
 AËSOP BRASIL COMERCIO DE COSMETICOS LTDA
 AËSOP CANADA, INC.
 AËSOP COSMETICS AUSTRALIA PTY LTD
 AËSOP COSMETICS SPAIN, S.L.
 AËSOP DENMARK ApS
 AËSOP FRANCE
 AËSOP GERMANY GmbH
 AËSOP HONG KONG LIMITED
 AËSOP ITALY S.R.L.
 AËSOP JAPAN
 AËSOP KOREA YUHAN HOESA
 AËSOP MACAU LIMITED
 AËSOP MALAYSIA SDN BHD
 AËSOP NETHERLANDS B.V.
 AËSOP NEW ZEALAND LIMITED
 AËSOP NORWAY AS
 AËSOP RETAIL PTY LTD
 AËSOP SINGAPORE PTE LTD
 AËSOP SWEDEN AB
 AËSOP SWITZERLAND AG
 AËSOP UK LIMITED
 AËSOP USA, INC.
 AZZARO MUGLER BEAUTÉ FRANCE
 BEAUTÉ, RECHERCHE & INDUSTRIES
 BEAUTY PARK HONG KONG LIMITED
 BEAUTY TECH LAB LTD
 BEAUTYCOS INTERNATIONAL COMPANY LIMITED
 BEAUTYLUX INTERNATIONAL COSMETICS (SHANGHAI) CO LTD
 BIOTHERM
 BOLD Business Opportunities for L'Oréal Development
 CENTRE THERMAL DE LA ROCHE-POSAY
 COBELSA COSMETICOS, S.A.
 COMPTOIR LAINIER AFRICAÏN
 COSBEL S.A. de C.V.
 COSMELOR LTD
 COSMEPHIL HOLDINGS CORPORATION PHILIPPINES
 COSMÉTIQUE ACTIVE INTERNATIONAL
 COSMÉTIQUE ACTIVE PRODUCTION
 EGYPTELOR LLC
 ELEBELLE (PROPRIETARY) LIMITED
 EMEIS COSMETICS PTY LTD
 EMEIS HOLDINGS PTY LTD
 EMEIS TRADING PTY LTD
 EPISKIN
 EPISKIN BRASIL BIOTECNOLOGIA EIRELI
 ERWITON S.A.
 FAPAGAU & CIE
 FAPROREAL
 FINVAL
 FITNE GESUNDHEIT UND WELLNESS GmbH

FRABEL S.A. de C.V.
GEMEY PARIS – MAYBELLINE NEW YORK
GJOSA SA
GUANGZHOU L'ORÉAL BUYCOOR INTERNET SCIENCE & TECHNOLOGY CO., LTD
HELENA RUBINSTEIN ITALIA S.p.A.
HOLDIAL
INTERBEAUTY PRODUCTS LIMITED
JSC L'ORÉAL
KOSMEPOL Sp. z.o.o.
L & J RE
L'ORÉAL (CHINA) CO. LTD
L'ORÉAL (THAILAND) LIMITED
L'ORÉAL (UK) LIMITED
L'ORÉAL ADRIA d.o.o.
L'ORÉAL AMERICA LATINA S.A. DE C.V.
L'ORÉAL ARGENTINA Sociedad Anonima
L'ORÉAL AUSTRALIA PTY LTD
L'ORÉAL BALKAN d.o.o.
L'ORÉAL BALTIC SIA
L'ORÉAL BANGLADESH LIMITED
L'ORÉAL BELGILUX S.A.
L'ORÉAL BRASIL COMERCIAL DE COSMÉTICOS LTDA
L'ORÉAL BRASIL PESQUISAS E INOVACAO LTDA
L'ORÉAL BULGARIA EOOD
L'ORÉAL CANADA, INC.
L'ORÉAL CENTRAL AMERICA S.A.
L'ORÉAL CENTRAL WEST AFRICA LTD
L'ORÉAL CESKA REPUBLIKA s.r.o.
L'ORÉAL CHILE S.A.
L'ORÉAL COLOMBIA S.A.S.
L'ORÉAL COSMETICS INDUSTRY S.A.E.
L'ORÉAL DANMARK A/S
L'ORÉAL DEUTSCHLAND GmbH
L'ORÉAL EAST AFRICA LIMITED
L'ORÉAL EGYPT LLC
L'ORÉAL ESPANA S.A.U.
L'ORÉAL FINLAND OY
L'ORÉAL FRANCE
L'ORÉAL GUATEMALA S.A.
L'ORÉAL HELLAS S.A.
L'ORÉAL HONG KONG LIMITED
L'ORÉAL INDIA PRIVATE LIMITED
L'ORÉAL INTERNATIONAL DISTRIBUTION
L'ORÉAL ISRAEL LTD
L'ORÉAL ITALIA S.p.A.
L'ORÉAL KAZAKHSTAN Limited Liability Partnership
L'ORÉAL KOREA LIMITED
L'ORÉAL LIBAN SAL
L'ORÉAL LIBRAMONT
L'ORÉAL MAGYARORSZAG KOZMETIKAI Kft
L'ORÉAL MALAYSIA SDN BHD
L'ORÉAL MANUFACTURING MIDRAND (PROPRIETARY) LIMITED
L'ORÉAL MAROC
L'ORÉAL MEXICO S.A. de C.V.
L'ORÉAL MIDDLE EAST
L'ORÉAL NEDERLAND B.V.
L'ORÉAL NEW ZEALAND LIMITED
L'ORÉAL NORGE AS
L'ORÉAL ÖSTERREICH GmbH
L'ORÉAL PAKISTAN PRIVATE LIMITED
L'ORÉAL PANAMA S.A.
L'ORÉAL PERU S.A.
L'ORÉAL PHILIPPINES, INC.
L'ORÉAL POLSKA Sp. z.o.o.
L'ORÉAL PORTUGAL UNIPessoal, LDA
L'ORÉAL PRODUITS DE LUXE INTERNATIONAL
L'ORÉAL PRODUKTION DEUTSCHLAND BETEILIGUNGS GmbH
L'ORÉAL PRODUKTION DEUTSCHLAND GmbH & CO KG
L'ORÉAL ROMANIA SRL

L'ORÉAL SAIPO INDUSTRIALE S.p.A.
 L'ORÉAL SAUDI ARABIA
 L'ORÉAL SINGAPORE Pte Ltd
 L'ORÉAL SLP S.A. de C.V.
 L'ORÉAL SOUTH AFRICA HOLDINGS (PROPRIETARY) LIMITED
 L'ORÉAL SUISSE S.A.
 L'ORÉAL SVERIGE AB
 L'ORÉAL TAIWAN CO., LTD.
 L'ORÉAL TRAVEL RETAIL
 L'ORÉAL TRAVEL RETAIL AMERICAS, INC.
 L'ORÉAL TÜRKİYE KOZMETİK SANAYİ VE TİCARET ANONİM ŞİRKETİ
 L'ORÉAL U A E GENERAL TRADING LLC
 L'ORÉAL UKRAINE
 L'ORÉAL URUGUAY S.A.
 L'OREAL USA, INC.
 L'ORÉALVIETNAM CO. LTD
 LA ROCHE-POSAY LABORATOIRE DERMATOLOGIQUE
 LABORATORIOS DE COSMETICOS VOGUE S.A.S.
 LOA6
 LOA6 USA, INC.
 LOA15
 LUXURY OF RETAIL
 MAGIC HOLDINGS
 MASRELOR LLC
 MATRIX DISTRIBUTION GmbH
 MEDI BEAUTY HONG KONG LIMITED
 MODIFACE INC.
 MUGLER FASHION
 NANTONG L'ORÉAL SUPPLY CHAIN MANAGEMENT CO., LTD
 NIHON L'ORÉAL KABUSHIKI KAISHA
 NLO KABUSHIKI KAISHA
 NOVEAL
 NYX PROFESSIONAL MAKEUP SPRL/BVBA
 P.T. L'ORÉAL INDONESIA
 P.T. YASULOR INDONESIA
 PRESTIGE ET COLLECTIONS INTERNATIONAL
 PROCOSA PRODUCTOS DE BELEZA LTDA
 PRODUCTOS CAPILARES L'ORÉAL S.A.
 REAL CAMPUS BY L'ORÉAL
 SALONCENTRIC CANADA LP
 SCENTAL LIMITED
 SCIENCEMD
 SHANGHAI EPISKIN BIOTECHNOLOGY CO. LTD
 SHANGHAI L'ORÉAL INTERNATIONAL TRADING CO. LTD
 SHANGHAI MEICIFANG BUSINESS CONSULTING CO. LTD
 SHANGHAI MEICIFANG INVESTMENT CO., LTD.
 SHANGHAI YIMEI BUSINESS CONSULTING CO. LTD
 SHU UEMURA COSMETICS INC.
 SICOS & CIE
 SOCIÉTÉ HYDROMINÉRALE DE LA ROCHE POSAY – S.H.R.P.
 SOPROCOS
 SOPROREAL
 SPARLYS
 SUZHOU L'ORÉAL SUPPLY CHAIN MANAGEMENT CO., LTD
 TAIWAN AËSOP COSMETICS COMPANY LIMITED BY SHARES
 YICHANG TIANMEI INTERNATIONAL COSMETICS CO LTD
 ZHEJIANG YESSKIN TECHNOLOGY CO. LTD

2.1.1 In which markets does your company sell goods with palm oil and oil palm products?

Europe, North America, China, India, Malaysia, Indonesia, Africa, Latin America, Rest of the World

DL.2.0 In order to facilitate ease of reporting and transparency, RSPO members operating within the palm oil demand supply chain can now choose to report palm oil and palm oil product volumes on:

an aggregate level (as in previous ACOP reporting cycles)

2.2 Total volume of RSPO-certified (IP, MB, SG and RSPO Credits/Book and Claim) and Non RSPO-certified palm oil, palm kernel oil and related products purchased for use in your company's own-brand and third-party brand products

Description	Tonnes
Total volume of crude palm oil (tonnes)	169.00
Total volume of crude palm kernel oil (tonnes)	0.00
Total volume of palm kernel expeller (tonnes)	0.00
Total volume of crude palm oil/palm kernel oil-based derivatives and fractions (tonnes)	100315.00
Total	100484.00

2.2.1 Please estimate the percentage of derivatives and fractions (reported in Question CG.2.2) derived from palm oil or from palm kernel oil. The default split for volumes is assumed to be 80% palm oil-based derivatives and 20% palm kernel oil-based derivatives.

Description	Percentage
Palm oil-based derivatives and fractions	40
Palm kernel oil-based derivatives and fractions	60

2.3 Please estimate the regional distribution of your company's uncertified and certified palm oil, palm kernel oil and related products sales (as declared in Question 2.2) in the following countries/regions.

Countries/Regions	Percentage
Europe	52
North America	15
Malaysia	0
Indonesia	5
China	8
India	1
Latin America	15
Africa	1
Rest of World	3

2.4 Volume of RSPO-certified palm oil, palm kernel oil and related products purchased for use in your company's own-brand and third-party brand products in the year:

Description	Crude/Refined Palm Oil (CSPO)	Crude/Refined Palm Kernel Oil (CSPKO)	Palm Kernel Expeller (CSPKE)	Certified Derivatives and Fractions
RSPO Credits from Mill / Crusher	0.00	0.00	0.00	0.00
RSPO Credits from Independent Smallholder	0.00	0.00	0.00	62.00
Mass Balance (MB)	0.00	0.00	0.00	100253.00
Segregated (SG)	169.00	0.00	0.00	0.00
Identity Preserved (IP)	0.00	0.00	0.00	0.00
Total	169.00	0.00	0.00	100315.00

2.4.1 Please estimate the percentage of RSPO-certified derivatives and fractions (reported in Question CG.2.4) derived from RSPO-certified palm oil or from RSPO-certified palm kernel oil. The default split for volumes is assumed to be 80% palm oil-based derivatives and 20% palm kernel oil-based

Description	Percentage
Certified Palm oil-based derivatives and fractions	40
Certified Palm kernel oil-based derivatives and fractions	60

2.5 According to the volume information you have provided in Question 2.2 and Question 2.4, your company's certified palm oil and palm oil products uptake is:

100.00%

2.5.1 Please provide additional information on your certified palm oil, palm kernel oil and related products uptake. This may include your usage of RSPO Credits to cover gaps in certified uptake, changes due to business environment, variations due to stock positions or efforts to support independent smallholders beyond volume commitments.

Since 2010, 100% of the palm oil purchased directly by L'Oréal is certified sustainable according to the RSPO Segregated model.

In 2024, 100% of the palm oil purchased directly by L'Oréal has been certified sustainable according to the RSPO Segregated model.

Regarding PO and PKO derivatives:

Since 2012, 100% of the palm and palm kernel derivatives used by L'Oréal are RSPO certified.

In 2024:

- 99.9% of L'Oréal derivatives volumes were RSPO certified via the Mass Balance model (against 99,8% in 2023). Among these RSPO MB-certified volumes, 31% are produced by independent smallholders who are part of our L'Oréal-funded sustainable field projects.
 - 0.1% of the remaining volumes are covered by the RSPO Book and Claim model (RSPO credits from independent smallholders).
-

2.6 Please estimate the regional sales volume distribution of your company's RSPO certified palm oil, palm kernel oil and related products (as declared in Question 2.4) in the following countries/regions:

Countries/Regions	Percentage
Europe	52
North America	15
Malaysia	0
Indonesia	5
China	8
India	1
Latin America	15
Africa	1
Rest of World	3

3. TimeBound Plan

3.1 Which year did your company achieve (or expects to achieve) the RSPO supply chain certification?

2010

3.2 Which year did your company begin (or expects to begin) using RSPO-certified sustainable palm oil and palm oil products in own-brand products

2010

3.2.1 If the previous target year has not been met, please explain why.

-

3.3 Which year did your company begin (or expects to begin) using only RSPO-certified sustainable palm oil and palm oil products from any supply chain option in own-brand products.

2012

3.3.1 If the previous target year has not been met, please explain why.

-

3.4 Which year did your company begin (or expects to begin) using only RSPO-certified sustainable palm oil and palm oil products from physical supply chain options (Identity Preserved, Segregated and/or Mass Balance) in own-brand products.

2020

3.4.1 If the previous target year has not been met, please explain why.

Since 2010, 100% of L'Oréal's palm oil and palm kernel oil is certified RSPO SG. The group has continuously increased its percentage of physically certified supply chain for palm derivatives with the target of reaching 100% RSPO MB by 2020 at the latest. In 2024, 99.9% of derivative volumes were RSPO MB certified. However, several challenges remain for palm derivatives. Indeed, the remaining gap to the target of 100% RSPO-certified palm by-products is due to the following issues:

- The supply of Mass Balance-certified grade is lower than demand, resulting in strong pressure on supplies for several palm and palm kernel derivatives.
 - Unavailability of certified Mass Balance grade for some raw materials specialty purchased in small volumes.
- In order to overcome these challenges, L'Oréal has contributed in 2019 to the creation of the Action for Sustainable Derivatives (ASD) initiative. Indeed, being a small actor of the palm industry, one of the levers to address these challenges is to work collectively with other players to increase the demand for RSPO certified materials and push the upstream players for more RSPO certification.

From several years L'Oréal advocates for strengthening the RSPO Mass Balance Model, notably through a resolution in the 18th General Assembly of RSPO Members which was adopted, along with peers, suppliers, WWF and ZSL. SG/IP grade remains challenging to source in the derivatives sector, and the most complex Raw materials will not benefit from the SG/IP models in the short term. That's why a robust mass balance model is essential for cosmetic sector. It will reinforce RSPO attractiveness for companies to physical RSPO certification, even more in the EUDR context where companies could consider EUDR compliance as sufficient for a sustainable sourcing, which is not the case.

To that purpose, L'Oréal teams are strongly committed alongside RSPO to strengthen the certification model. In 2024 L'Oréal actively engaged in the Principles & Criteria revision, notably through the final multi-stakeholder taskforce. In 2025, L'Oréal aims at participating to the revision of the RSPO Supply Chain Standards through the review taskforce, and continue its participation in the Standard Standing Committee.

L'Oréal will explore purchasing RSPO SG certified derivatives as their availability increases, demonstrating our commitment to this certification and encouraging broader market interest. We aim to actively source these materials to support the growth of a sustainable palm oil derivatives market.

3.5 If the TimeBound Plan commitments declared above do not cover all countries in which the member operates, please explain why

-

4. Trademark Use

4.1 Does your company use or plan to use the RSPO Trademark in own-brand products?

No

4.3 Please explain why your company does not plan to use the RSPO Trademark in own-brand products

- ☐ Challenging reputation of palm oil
- ☒ Confusion among end-consumers
- ☐ Costs of changing labels
- ☐ Difficulty of applying for RSPO Trademark
- ☐ Lack of customer demand
- ☐ Limited label space
- ☐ Low consumer awareness
- ☐ Low usage of palm oil
- ☐ Risk of supply disruption
- ☒ Others

Others

L'Oréal is committed to inform and empower every L'Oréal consumer to make sustainable consumption choices by 2020. This objective has been reaffirmed within the L'Oréal's For the Future programme commitments by 2030, as the group considers it its responsibility to involve consumers in its transformation process. As PO/PKO-based derivatives are important ingredients for cosmetic products, it is important for L'Oréal and its brands to find the right way to communicate on the sustainable sourcing of bio-based raw materials contained in final products.

L'Oréal commitments on Sustainable palm oil are communicated publicly through several communications: Universal referential document of the group, annual reports on sustainability, our Forest policy, and within our products websites that aim to share transparently to consumers about ingredients in our formula. Palm oil benefits and challenges are detailed in a specific webpage: <https://inside-our-products.loreal.com/ingredients/palm-oil> that clearly mentions our commitment to source 100% RSPO to respond to sustainable sourcing.

In 2025, L'Oréal will continue to measure and report its progress & challenges on its 2030 Forest Policy.

We publicly share our policies, road maps and detailed achievements through Carbon Disclosure Project CDP questionnaire. In 2024 L'Oréal get the CDP AAA rating for the 9th consecutive year for initiatives to combat climate change, protect forests and ensure sustainable water management.

Universal referential document of the group : https://www.loreal-finance.com/system/files/2025-03/2024_Universal_Registration_Document_LOREAL.pdf

Annual reports on sustainability : <https://www.loreal-finance.com/fr/rapport-annuel-2024/progres-social-et-environnemental/>

Forest policy : <https://www.loreal.com/-/media/project/loreal/brand-sites/corp/master/lcorp/3-commitments/for-the-people/respecting-human-rights/loreal-for-the-future--2030-forest-policy.pdf?rev=bceef25d7c794586a121053e0383b610#:~:text=In%202014%2C%20L'Or%C3%A9al%20launched,would%20be%20linked%20to%20deforestation;>

5. Actions for Next Reporting Period

5.1 Please outline activities that your company will take in the coming year to promote the production or consumption of certified sustainable palm oil (CSPO)

- ☒ Participation in RSPO Working Group or Task Forces
- ☒ Support Independent Smallholders (ISH)
- ☐ Contribute to the RSPO Smallholder Trainer Academy
- ☐ Financial contribution to the RSPO Smallholder Support Fund
- ☒ Direct investments in Smallholder Certification projects
- ☒ Involvement/direct investments in Jurisdictional/Landscape approach
- ☒ Direct/collective investments in conservation and restoration initiatives
- ☐ Financial contribution to support members with Remediation and Compensation (RaCP) process, direct/collective investments in conservation and restoration initiatives
- ☒ Allocating FTE to promote the production or consumption of certified sustainable oil palm products
- ☒ Specific policies and action plans by the member to promote CSPO production or consumption in the upstream or downstream supply chain, including target dates or broader policies that include such efforts
- ☐ No activities planned
- ☒ Others

Other

Background:

- In 2014, L'Oréal launched its Zero Deforestation policy, committing that by 2020 none of its products would be linked to deforestation.
- In 2019, L'Oréal contributed to the creation of the Action for Sustainable Derivatives (ASD) initiative to collectively address the challenges related to the palm oil derivatives sector.
- In 2021, L'Oréal has reaffirmed the Group's commitment to forest conservation and rehabilitation, as well as respect to Human Rights through the publication of its 2030 Forest Policy. In 2024 L'Oréal got the CDP AAA rating for the 9th consecutive year for initiatives to combat climate change, protect forests and ensure sustainable water management.

In 2025, L'Oréal will continue to implement its roadmap to drive responsible sourcing within its palm and palm derivatives supply chains through the following activities: transparency of its supply chain, risk assessment and monitoring, due diligence and supplier engagement, verified source and industry transformation.

1/ Transparency of the supply chain

Having a good visibility on all actors of the supply chain is key for implementing our due diligence. Since 2015, L'Oréal has been tracing back its supply chain with a transparency campaign, managed by third party Transitions dd, who now conducts this campaign within the ASD coalition for over 36 members. In 2024, 133 refineries, 59 crushers and 2259 mills were identified as potentially part of the L'Oréal supply chain. Each year, L'Oréal has been able to improve our traceability scores getting in 2024 to 98% of its volumes with traceability to the refinery, 97% traceability to mills, and 72% traceability to plantation (compared respectively to 97,6%, 97% and 66% in 2023).

In 2025, 47 direct suppliers providing 100% of L'Oréal 2024 volumes will be investigated. We expect to continue to improve our scores, notably the traceability to plantation with collecting plantation identification and geolocation. We will also improve our direct and indirect supplier engagement to encourage their involvement and support during the investigation, and thus allow us to gain more traceability across our supply chain.

EUDR is also an opportunity to get traceability to plantation information. We are engaging our suppliers on meeting compliance and sharing plantations data that will enable us to strengthen our due diligence.

2/ Risk monitoring and grievances

This transparency enables L'Oréal to analyze the risks associated with its supply zones. The Group has set up satellite surveillance of supply areas around identified mills to detect potential cases of illegal deforestation. To that purpose L'Oréal reinforces its partnership with The Tree Map (started in 2022) on the Nusantara Atlas tool. This tool allows L'Oréal to track deforestation and locate mills and plantations that are not compliant with deforestation free requirements, based on satellite imagery and analysis of local expert teams.

In the event of a suspected violation of its Forest Policy, L'Oréal addresses the issues with its suppliers, in particular by sending them a list of mills potentially linked to cases of deforestation or unresolved alerts. The Group asks its suppliers to engage these mills in the investigation and resolution of the cases concerned, or to suspend from L'Oréal supply chain when a supplier is unwilling or unable to improve.

More specifically with regard to Human Rights, L'Oréal worked with an NGO on strengthening its risk identification in this value chain. As a result of this work, L'Oréal is funding and participating to several initiatives promoting gender equality, combat gender base violences and advance human rights in its upstream value chain.

Grievance mechanism –

The overall risk identification system is rounded out by reports received from external stakeholders and media monitoring. L'Oréal proactively identifies alerts, in particular by participating in the Action for Sustainable Derivatives' (ASD) Grievance Taskforce, which maintains regular dialogue with civil society organisations to facilitate the reporting of incidents.

The L'Oréal “palm alert procedure” is activated as soon as informed by a potential breach of the L'Oréal Forest policy or Human Right policy even at upstream stages of the supply chain, far beyond first-tier suppliers. L'Oréal then immediately cascades information to its direct/indirect suppliers for them to investigate further along their supply chains, expecting them to provide a corrective action plan. This action plan should address the grievance's specific issues and establish preventative measures to avoid recurrence. L'Oréal may collaborate on its development and implementation. When progress is not met, L'Oréal asks a business disengagement with responsible parties .

Despite the existence of this grievance procedure developed at L'Oréal level, the group is convinced of the efficiency of collective actions. For this reason, since 2024, L'Oréal additionally uses the ASD grievance taskforce as a means of addressing collectively the most serious cases in the palm industry, engaging directly the suppliers connected on these grievances

L'Oréal Suspension and Engagement Mill List:

From 2023 L'Oréal releases a Suspension and engagement mill list to all its direct suppliers, that asks them to concretely engage the alleged mills on the alerts and grievances identified, or suspend their business when engagement is not showing progress. This list was built based on:

- A proactive deforestation analysis identifying the mills most at risk (using Nusantara Atlas).
- A list of mills connected to grievances in the palm sector potentially connected to L'Oréal's supply chain.

Investment in field projects:

As part of its strategy, L'Oréal has been funding and actively supporting field projects since 2015 (see more detail part 5: Implementation of Field projects) to support small-scale palm oil producers. These projects are inspired by the principles and criteria of the RSPO and contribute to the inclusion of small producers in international supply chains, while enabling them to make a decent living from their work. They also strengthen connections with production areas, encouraging the adoption of good agricultural practices and the implementation of NDPE policies. The projects funded by L'Oréal contribute to promoting the production of certified sustainable palm oil, support smallholders to get RSPO certification. In addition to projects focusing on certification, conservation of natural ecosystems and the promotion of good agricultural practices, L'Oréal is engaged in human rights issues through the following initiatives :

- since 2022 L'Oréal supports the ASD Respect In Palm project, which promotes gender equality and measures to combat genderbased violences.
- In 2025 L'Oréal funds the RSPO project “Women Safety” that seeks to assess and enhance the safety conditions for women working in the palm oil sector in Indonesia
- L'Oréal funds and actively participates in an empowerment project dedicated to women smallholders in North Sumatra.
- In 2025 L'Oréal will contribute to fund a holistic capacity building project managed by one of its suppliers, that aims to advance human right in its upstream value chain

3/ Supplier evaluation and engagement

To ensure the sustainability of our supply chain, L'Oréal strongly believes in supplier evaluation and engagement. Several tools have been developed to support L'Oréal's commitment to sourcing sustainable palm oil and to evaluate both direct and indirect suppliers.

For direct suppliers, L'Oréal has been using the Sustainable Palm Index (SPI) since 2016. The tool considers the supplier's achievements in terms of knowledge and transparency of their own supply chain, sustainable procurement practices and compliance with L'Oréal's Forest Policy but recognizes also their commitment to progress. Suppliers are requested to provide means of proof for each criterion. The information disclosed is verified by an independent party. The ranking allows differentiating 4 levels of practices, in compliance with L'Oréal's expectations. The SPI is integrated into the suppliers' performance rating, to enable purchasing teams worldwide to align business decisions with supplier's commitments and practices. The SPI is a very efficient way to make our suppliers continuously improve their policies and practices. As a result, in 2024 91% of L'Oréal volumes are supplied from suppliers scored at the top assessment category (rating A+, A and B) compared to 29% in 2016. The SPI supports the promotion of CSPO and sustainable practices at a larger scale in the sector: in 2024, 10 ASD members engaged 124 direct suppliers through the SPI.

In 2025, L'Oréal will deploy the Sustainable Palm Index (SPI) tool for the 10th consecutive year, with the goal to continuously progress on our final score. In order to do so, we will put in place specific action plans to support our suppliers in their journey towards sustainability through dialogue, training, webinars and bilateral discussions.

4/ Stakeholder engagement

Since 2019, L'Oréal is a founding member of the Action for Sustainable Derivatives (ASD), a collaborative cross-industry initiative co-managed and co-facilitated by BSR and Transitions to run action for accelerating the sustainable production and sourcing of palm oil and palm kernel oil derivatives. To date, this initiative involves 405 multi-sectorial actors of the palm and oleo chemical industry, representing ~11% of the global palm-based oleochemicals market (in terms of volumes). As a sponsor of the initiative, L'Oréal has shared its methodologies throughout the sector, notably regarding transparency and traceability, with the Sustainable Palm Index, and actively contributed to the ASD working groups and to the ASD Grievance Taskforce. This initiative also intends to provide tangible solutions, scale up efforts towards compliance with NDPE principles and create synergies between diverse actors for the implementation of field sustainable sourcing projects. The 2024 Annual Update on Progress is publicly available at:

<https://static1.squarespace.com/static/6166ce0aec25090d097ac817/t/675c39eeaeaa0d10ffbf034/1734097408087/ASD+Annual+Update+on+Progress+2024+-+v+13+12+24.pdf>

L'Oréal considers RSPO as the key forum for driving change in the palm sector. L'Oréal teams are strongly committed alongside RSPO. In 2024 L'Oréal actively engaged in the Principles & Criteria revision, notably through the final multistakeholders taskforce. In 2025, L'Oréal aims at participating to the revision of the RSPO Supply Chain Standards through the review taskforce, and continuing its participation to the Standard Standing Committee.

From 2024 L'Oréal is also implementing collaboration with POCG Palm Oil Collaboration Group, a very relevant coalition with key upstream and downstream players, looking for alignment on methodologies of reporting and engagement.

5/ Implementation of Field projects

As part of its strategy, L'Oréal pursues its strong commitment to supporting independent smallholders through concrete field initiatives. Currently, L'Oréal is directly involved in 5 field projects the group found and direct in Indonesia and Malaysia to support smallholders in implementing best management practices and achieving RSPO certification.

The SPOTS project is implemented by Wild Asia teams in Sabah, Malaysia, launched in 2015 and renewed in 2022. The project is part of the Sabah Jurisdictional Approach for Sustainable Palm Oil (JASPO) initiative and aims to support 3500 independent smallholders by 2025: implement sustainable land management (low carbon, organic, soil improvement methods), support to RSPO certification, improve livelihood and resilience of communities, implementing Bio farms. As of 2024, 1 640 smallholders adopt better farming practices and contribute to improving their livelihoods and 1 231 are RSPO certified.

The Jambi project is implemented by SNV, in Jambi province in Indonesia. This is the second phase of a project that ended in 2023, and L'Oréal has recommitted to financing a second phase of 5 years. The project has various objectives, including promoting good agricultural practices, developing regenerative agriculture, setting up composting units, contributing to research by studying oil palm replanting strategies for small-scale producers, and supporting RSPO certification. In this second phase of the project L'Oréal partners with CIRAD (French Agricultural Research Centre for International Development) in Jambi for evaluating impact of agricultural practices on soils quality & productivity of palm trees, understanding the replanting needs in the project area, and implement directly the recommendation with smallholders. The project supports 12 500 smallholders. 833 obtained RSPO certification and 1000 additional expected in the 5 coming years.

The RIAU project is a partnership with WILMAR and targets to structure local producer organizations, train them in NDPE policies and begin the certification process. L'Oréal is financing field audits conducted by Daemeter to guarantee compliance with the NDPE in the project area. The project is supporting 4 636 smallholders in 2024.

All these smallholders are people supported through the L'Oréal Inclusive Sourcing program, that aim to bring a positive social impact with our suppliers to communities working in the group supply chain.

L'Oréal is also committed on 2 field projects in collaboration with other companies:

The Siak Pelalawan Landscape Programme is a private sector-driven initiative working on preserving forests and peatlands, empowering small-scale oil palm farmers to improve their livelihoods, supporting the respect of labour and human rights in palm production and, finally, as part of the jurisdictional approach, integrating sustainable palm oil production objectives into district policies and plans. The project is implemented by Proforest and Daemeter.

In 2025 L'Oréal confirmed its commitment on this initiative, participating to the phase 2 from 2025 to 2028.

The Livelihoods project is a private-sector initiative financed by L'Oréal, Danone, Mars, the Livelihoods funds and Musim Mas. The project is being implemented by SNV over a ten-year period in North Sumatra, Indonesia, and aims to support the adoption of best agricultural practices, regenerative agriculture and income diversification for independent smallholders. It also focuses on forest protection and biodiversity restoration.

Challenges and Support

1.1 What significant obstacles or challenges has your company encountered in the promotion of certified sustainable palm oil (CSPO)? What efforts has your company taken to address these obstacles or challenges?

- ☒ Awareness of RSPO in the market
- ☒ Difficulties in the certification process
- ☒ Certification of smallholders
- ☐ Competition with non-RSPO members
- ☒ High costs in achieving or adhering to certification
- ☒ Human rights issues
- ☐ Insufficient demand for RSPO-certified palm oil
- ☒ Low usage of palm oil
- ☒ Reputation of palm oil in the market
- ☒ Reputation of RSPO in the market
- ☒ Supply issues
- ☒ Traceability issues
- ☐ No challenges faced
- ☒ Others

Others

In 2014, L'Oréal launched its Zero Deforestation policy, committing that by 2020 none of its products would be linked to deforestation. Since then, L'Oréal has been implementing a holistic action plan to drive responsible sourcing within its supply chains derived from key agricultural commodities, including palm oil and palm-based derivatives. In 2021, L'Oréal has reaffirmed the Group's commitment to forest conservation and rehabilitation, as well as respect to Human Rights through the publication of its 2030 Forest Policy. For L'Oréal which purchases few volumes of crude palm oil and uses essentially palm oil and palm kernel oil-based derivatives (fatty acids, fatty alcohols and glycerin), here are the very specific obstacles and actions taken to overcome them:

1/ The competitiveness of the oleo derivatives market coupled with a very high level of complexity and ramifications of supply chains with a multiplicity of actors involved, which implies: No traceability, lack of transparency of intermediary suppliers not exposed to a reputational risk like end-users.

To counter this obstacle, L'Oréal relies on several pillars of its roadmap:

- The transparency investigation conducted for the 10th consecutive year is the basis of our due diligence process. It allows us to have more visibility on our supply chain and to engage our suppliers on sustainable palm oil and palm derivatives, and thus reduce the complexity and lack of transparency of the derivatives sector.
- The risk monitoring and grievances mechanism that we implement through our Palm Alert Procedure, the Nusantara Atlas tool, and our participation in the ASD grievance taskforce help us to monitor and manage the risks that take place at the beginning of our supply chain.
- L'Oréal also relies on supplier engagement through its evaluation tools like the SPI, but also the suspension mill list that allows us to start a dialogue on sustainable palm oil with our suppliers. L'Oréal also engages in bilateral supplier engagement, webinars and trainings to support our suppliers in their journey towards sustainable palm supply chains.
- Stakeholder engagement in coalitions like the ASD and the RSPO allows L'Oréal to discuss with other members tools and collective solutions to gain more traceability and overcome the obstacles to acquire certified sustainable palm oil. The transparency investigation has been implemented through the ASD since 2019 and allows 40 members to engage with more than 400 suppliers in the sector of palm derivatives. The grievance taskforce within the ASD supports the development of a grievance prioritization methodology based on severity and connection to ASD supply chain and exposure. This methodology, reviewed by external independent experts in 2021 has been applied to a comprehensive list of grievances since 2022, resulting in a focused list of high priority grievances to engage on. L'Oréal will continue to actively contribute to the Grievance Taskforce in order to develop grievance response management guidance with the actions companies could take, individually and collectively, to properly respond to grievances. L'Oréal also engages all ASD members by sharing regular updates on high priority grievances along with recommendations of action plans based on ASD Secretariat's analysis and external stakeholders' consultation, among them RAN, Mighty Earth, Proforest, Earthworm or Aidenvironment.
- L'Oréal also supports 5 field projects linked to its supply chain that enables us to gain traceability of our volumes and transparency and control on our supply chain.

2/ Availability and price of RSPO certified volumes:

Several challenges are observed when it comes to availability of RSPO certified volumes. Either on Mass Balance certified derivatives where availability is sometime at stake; or for RSPO SG, where the market price could be seen as a bottleneck for purchase. L'Oréal has been proactive in engaging its supplier in the journey, pushing them to use and buy RSPO certifications. Considering the low volumes we purchase, our lever of influence is very weak to impact the market price.

L'Oréal has been very proactive in pushing its suppliers to deliver and commit to buy RSPO Mass Balance grade as a minimum. The Group has continuously increased its percentage of physically certified supply chain for palm-based derivatives and reach 99,9% RSPO MB, combined with responsible and sustainable local sourcing projects covering 31% of L'Oréal's volumes of palm-based derivatives by end 2024. For the coming years, we will probably switch a part of our sourcing from Mass Balance to Segregated model. We expect the EUDR will help to increase the SG offer on the market. However, some remaining challenges still exist for palm-based derivatives.

In order to overcome these challenges, L'Oréal has contributed in 2019 to the creation of the Action for Sustainable Derivatives (ASD) initiative. Indeed, being a small actor of the palm industry, one of the levers to address these challenges is to work collectively with other players to increase the demand for RSPO certified materials and push the upstream players for more RSPO certification.

From several years L'Oréal advocates for strengthening the RSPO Mass Balance Model, notably through a resolution in the 18th General Assembly of RSPO Members which was adopted, along with peers, suppliers, WWF and ZSL.

SG/IP grade remains challenging to source in the derivatives sector, and the most complex Raw materials will not benefit from the SG/IP models in the short term. That's why A robust mass balance model is essential for cosmetic sector. It will reinforce RSPO attractiveness for companies to physical RSPO certification, even more in the EUDR context where companies could consider EUDR compliance as sufficient for a sustainable sourcing, that is not.

To that purpose L'Oréal teams are strongly committed alongside RSPO to strengthen its model. In 2024 L'Oréal actively engaged in the Principles&Criteria revision, notably through the final multistakeholders taskforce. In 2025, L'Oréal will actively participate in the revision of the RSPO Supply Chain Standards through the review taskforce, and continue its participation to the Standard Standing Committee.

3/ The new EUDR requiring full traceability and Due Diligence

As the requirements for the EUDR do not always align with the RSPO criteria, finding palm derivatives volumes that are both EUDR compliant and RSPO certified has proved to be challenging, notably for PKO derivatives. As a result, L'Oréal has engaged in a dialogue both with its suppliers and within sector coalitions and events on how to address this challenge. L'Oréal is keeping its commitment to buy commodities, such as Palm Oil derivatives from sustainable sources, and will reinforce the traceability pillar of its policy. There might be opportunity for a stronger SG market that will be closely watched by L'Oréal.

4/ Lack of support from upstream companies to support independent smallholders inclusion to European market

L'Oréal's objective is to have 30% of its total derivatives volumes coming from sustainable field projects supporting Independent Smallholders in its key sourcing areas. As the final off-taker, L'Oréal indirectly supports pluri-annual premium-based commitment to purchase the smallholders' RSPO certified production, including upstream intermediaries. Through 5 projects, L'Oréal initiates a long-term business relationship with every actor of the value chain, which is inclusive for the independent smallholders, and disruptive with regards to the rules of a traditional commodity market. In 2024, L'Oréal covered 31% of its physical sourcing on palm-based derivatives from the 5 projects with independent smallholders exposed above.

As more than 50% of our volumes are supplied to Europe, connect smallholders to European market is key target for L'Oréal. In 2024 it had been challenging to find companies ready to connect independent smallholders volumes under EUDR for the short and mi term. Now we are able to participate to collective initiative as the SHINES program and we are looking for other opportunities.

1.2 In addition to the actions already reported in this ACOP report, what other ways has your company supported the vision of the RSPO to transform markets to make sustainable palm oil the norm?

- ☐ Communication and/or engagement to transform the negative perception of palm oil
- ☒ Engagement with business partners or consumers on the use of CSPO
- ☐ Engagement with government agencies
- ☒ Engagement with peers and clients
- ☐ Promotion of CSPO through off product claims
- ☒ Promotion of CSPO outside of RSPO venues such as trade workshops or industry associations
- ☒ Promotion of physical CSPO
- ☒ Providing funding or support for CSPO development efforts
- ☒ Research & Development support
- ☒ Stakeholder engagement
- ☐ No actions taken
- ☒ Others

Others

Inclusive and holistic cross-commodity Forest Policy

Within its Forest Policy, L'Oréal is committed to contributing to the maintenance and improvement over time of forests and the services they provide, through two main pillars: "Sustainably Manage" and "Preserve and Rehabilitate". The Sustainably Manage pillar is built on a cross-commodity level with specific roadmaps (palm, timber, soy, coconut...) with the objective of transforming markets to achieve sustainability and deforestation-free value chains. The Preserve and Rehabilitate pillar aim at supporting field projects that implement conservation and/or restoration of natural ecosystems with a first focus on 6 priority commodity supply areas, including its sourcing in palm-based products.

Human Rights Policy

in 2024, the Group was ranked as one of the world's best companies for its human rights performance by the World Benchmarking Alliance, a demanding organization renowned in the world of investors and civil society.

In 2024, L'Oréal has published its Human Rights Report, that has been recognized by external stakeholders, as civil society as demonstrating engagement and achievements robustness, while sharing transparently about challenges : <https://www.loreal.com/en/articles/commitments/human-rights-report/>.

Likewise, L'Oréal has integrated the issue of Human Rights in its sustainable palm roadmap with different levers both through individual and collective action, with a specific focus on gender issues in the palm sector. L'Oréal has launched in 2021 a collaboration with the NGO Vérité to strengthen L'Oréal's palm oil human rights due diligence program for direct and indirect suppliers. Within this framework, Vérité conducted an in-depth examination of the human rights situation in L'Oréal's palm and palm-based derivatives supply chains to investigate whether there are human rights abuses in palm plantations and mills linked to L'Oréal's supply base, as well as the scale and root causes of the issues. This was done through a high-level human rights risk assessment, as well as with a focused assessment and in-depth analysis at the level of selected mills.

As a result of this work, L'Oréal is engaged in advancing human rights through several initiatives:

- since 2022 L'Oréal supports the ASD Respect In Palm project, which promotes gender equality and measures to combat gender based violences.
- In 2025 L'Oréal funds the RSPO project "Women Safety" that seeks to assess and enhance the safety conditions for women working in the palm oil sector in Indonesia
- L'Oréal funds and actively participates in an empowerment project dedicated to women smallholders in North Sumatra.
- In 2025 L'Oréal will contribute to fund a holistic capacity building project managed by one of its suppliers, that aims to advance human right in its upstream value chain.

The L'Oréal suppliers, supported by social NGOs, will develop training content and conduct workshops with human rights agents of more than 200 third party mills and concessions. These upstream players will be supported to assess the human right risk, design and deploy action plan to advance human rights in their organization. Then they will report on it and their progress will be assessed and rewarded.

L'Oréal has been actively engaged in elaborating human rights strategy at ASD level, and is co-leading the ASD Human Rights Working group.

Independent smallholders' inclusion

With the EUDR coming into force in December 2024, L'Oréal is currently assessing the available solutions to maintain smallholders connected to the Europe supply chain. IN 2025 L'Oréal engages with one of its suppliers on a project dedicated to support smallholders to be EUDR ready and connected to Europe market though segregated mills.

Proactively identifying deforestation:

As part of L'Oréal's strategy to identify risks along its value chain L'Oréal has reinforced in 2024 its partnership with The Tree Map (started in 2022) to adopt its own proactive and satellite-based deforestation monitoring tool: Nusantara Atlas (<https://nusantara-atlas.org/>) to identify deforestation in palm oil sourcing areas. This tool allows L'Oréal to track deforestation and locate mills and plantations that are not compliant with deforestation free requirements, based on satellite

imagery and analysis of local expert teams. Initially deployed in Indonesia only, L'Oréal supported the development of the Nusantara Atlas tool in 2022 to expand the geographical scope to Malaysia and cover all its palm-based volumes. This tool allows L'Oréal to proactively address potential grievances linked to deforestation practices. In 2023, mills that have been identified as presenting a high risk of deforestation or development on peatland, have been integrated into an exclusion list which is shared with suppliers, requesting them to stop sourcing from these mills.

L'Oréal Suspension and Engagement Mill List:

From 2023 L'Oréal releases a Suspension and engagement mill list to all its direct suppliers, that asks them to concretely engage the alleged mills on the alerts and grievances identified, or suspend their business when engagement is not showing progress. This list was built based on:

- A proactive deforestation analysis identifying the mills most at risk (using Nusantara Atlas).
 - A list of mills connected to grievances in the palm sector potentially connected to L'Oréal's supply chain.
-

1.3 If your company has any other publicly-available reports or information regarding its palm oil-related policies and activities, please provide the links here

Universal Rerential Document :

https://www.loreal-finance.com/system/files/2025-03/2024_Universal_Registration_Document_LOREAL.pdf

Annual Report Social & Environmental performance :

<https://www.loreal-finance.com/fr/rapport-annuel-2024/progres-social-et-environnemental/>

Legal compliance :

[https://www.loreal.com/-/media/project/loreal/brand-sites/corp/master/lcorp/documents-](https://www.loreal.com/-/media/project/loreal/brand-sites/corp/master/lcorp/documents-media/publications/lorealplanvigilance2023uk0.pdf?rev=76964c2468ca4bab86bb0a123275c102)

[media/publications/lorealplanvigilance2023uk0.pdf?rev=76964c2468ca4bab86bb0a123275c102](https://www.loreal.com/-/media/project/loreal/brand-sites/corp/master/lcorp/documents-media/publications/lorealplanvigilance2023uk0.pdf?rev=76964c2468ca4bab86bb0a123275c102)

FOREST POLICY :

[https://www.loreal.com/-/media/project/loreal/brand-sites/corp/master/lcorp/3-commitments/for-the-people/respecting-human-rights/loreal-for-the-future--2030-forest-policy.pdf?](https://www.loreal.com/-/media/project/loreal/brand-sites/corp/master/lcorp/3-commitments/for-the-people/respecting-human-rights/loreal-for-the-future--2030-forest-policy.pdf?rev=bceef25d7c794586a121053e0383b610#:~:text=In%202014%2C%20L'Or%C3%A9al%20launched,would%20be%20linked%20to%20deforestation.)

[rev=bceef25d7c794586a121053e0383b610#:~:text=In%202014%2C%20L'Or%C3%A9al%20launched,would%20be%20linked%20to%20deforestation.](https://www.loreal.com/-/media/project/loreal/brand-sites/corp/master/lcorp/3-commitments/for-the-people/respecting-human-rights/loreal-for-the-future--2030-forest-policy.pdf?rev=bceef25d7c794586a121053e0383b610#:~:text=In%202014%2C%20L'Or%C3%A9al%20launched,would%20be%20linked%20to%20deforestation.)

Human Right Policy:

<https://www.loreal.com/-/media/project/loreal/brand-sites/corp/master/lcorp/documents-media/publications/commitments/l-oreal-human-rights-policy.pdf>

Code of ethics & L'Oréal SPEakUp :

<https://www.loreal.com/en/group/governance-and-ethics/our-ethical-principles/>

L'Oréal Supplier code of conduct :

<https://www.loreal.com/en/articles/commitments/loreal-mutual-ethical-commitment-letter/>

L'Oréal Inside our products :

<https://inside-our-products.loreal.com/ingredients/palm-oil>

L'Oréal Palm Alert Procedure :

<https://www.loreal.com/-/media/project/loreal/brand-sites/corp/master/lcorp/documents-media/publications/commitments/palmaalert20-07-2018.pdf>

ASD Impact report :

<https://static1.squarespace.com/static/6166ce0aec25090d097ac817/t/675c39eeaea0d10ffbfa034/1734097408087/ASD+Annual+Update+on+Progress+2024+-+v+13+12+24.pdf>