

The following receivables and payables were recorded on the balance sheet for the related parties:

€ millions	31.12.2023	31.12.2022	31.12.2021
Operating receivables	—	—	0.1
Operating payables	—	—	—
Financial receivables	0.1	0.1	0.1

15.2. Related parties with a significant influence on the Group

L'Oréal has been informed that on 16 December 2016, the members of the Bettencourt Meyers family group, and Mr. Jean-Paul Agon for 100 shares, signed lock-up agreements under the Dutreil law for 185,704,189 L'Oréal shares representing 33.065% of the capital and of the voting rights of the Company on the date of the agreement.

The lock-up agreements were concluded in application of Articles 787 B and 885 I *bis* of the French General Tax Code for a period of two years, tacitly renewable for one-year periods. They do not include any preferential rights for sales or acquisitions for the benefit of the signatories and do not constitute a concerted action vis-à-vis the Company.

On 29 December 2023, the agreements concluded in 2016 were terminated and a new lock-up agreement was concluded pursuant to Article 787 B of the French General Tax Code, representing the same number of L'Oréal shares and similar to those concluded in 2016, with the addition of the company Financière L'Arcouest (controlled by Ms Françoise Bettencourt Meyers and her family) as a signatory.

Note 16. Fees accruing to auditors and members of their networks payable by the Group

FEES FOR THE 2023 FINANCIAL YEAR

€ millions excl. VAT	Ernst & Young Audit				Deloitte & Associés			
	Auditor Ernst & Young Audit		Network		Auditor Deloitte & Associés		Network	
	Amount	As a %	Amount	As a %	Amount	As a %	Amount	As a %
Review of interim, company and consolidated financial statements								
L'Oréal	1.7	55%	n/a	n/a	1.8	52%	n/a	n/a
Fully consolidated subsidiaries	0.9	29%	4.8	61%	0.9	27%	5.6	77%
Subtotal	2.6	84%	4.8	61%	2.7	79%	5.6	77%
Non-audit services⁽¹⁾								
L'Oréal	0.5	16%	2.6	—	0.7	21%	0.6	—
Fully consolidated subsidiaries	—	—%	0.5	6%	—	—	1.1	15%
Subtotal	0.5	16%	3.1	39%	0.7	21%	1.7	23%
TOTAL	3.1	100%	7.9	100%	3.4	100%	7.3	100%

(1) Mainly concerning acquisition audits and IT services.

FEES FOR THE 2022 FINANCIAL YEAR

€ millions excl. VAT	Ernst & Young Audit				Deloitte & Associés			
	Auditor Ernst & Young Audit		Network		Auditor Deloitte & Associés		Network	
	Amount	As a %	Amount	As a %	Amount	As a %	Amount	As a %
Review of interim, company and consolidated financial statements								
L'Oréal	1.6	64%	n/a	n/a	1.5	56%	n/a	n/a
Fully consolidated subsidiaries	0.7	29%	4.7	53%	0.6	22%	5.0	64%
Subtotal	2.3	93%	4.7	53%	2.1	78%	5.0	64%
Non-audit services⁽¹⁾								
L'Oréal	0.2	7%	2.3	26%	0.6	22%	1.3	16
Fully consolidated subsidiaries	—	—	1.9	21%	—	—	1.6	20%
Subtotal	0.2	7%	4.2	47%	0.6	22%	2.9	36%
TOTAL	2.5	100%	8.9	100%	2.7	100%	7.9	100%

(1) Mainly concerning acquisition audits.

Note 17. Subsequent events

On 9 January 2024, L'Oréal announced the signing of an agreement to acquire the entire capital of Gjosa, the Swiss company pioneer in the development of water micronization technology. L'Oréal had already made a first minority

investment in Gjosa in 2021 via its venture capital fund, BOLD (Business Opportunities for L'Oréal Development). The closing was finalized on 31 January 2024.