

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

€ millions	31.12.2024	31.12.2023	31.12.2022
Operating receivables	—	—	—
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 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 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 2024 FINANCIAL YEAR

€ millions excl. VAT	Ernst & Young Audit				Deloitte & Associés			
	Auditor Ernst & Young Audit	Network	Total	As a %	Auditor Deloitte & Associés	Network	Total	As a %
2024								
Review of interim, company and consolidated financial statements								
L'Oréal	1.8	n/a	1.8		1.8	n/a	1.8	
Fully consolidated subsidiaries	1.1	5.8	6.9		1.1	6.1	7.2	
Subtotal	2.9	5.8	8.7	64%	2.9	6.1	9.0	81%
Non-audit services⁽¹⁾								
L'Oréal	0.2	3.1	3.3		0.1	0.4	0.5	
Fully consolidated subsidiaries	—	0.9	0.9		—	0.9	0.9	
Subtotal	0.2	4.0	4.2	31%	0.1	1.3	1.4	13%
Sustainability certification								
L'Oréal	0.6	—	0.6		0.6	—	0.6	
Subtotal	0.6	—	0.6	4%	0.6	—	0.6	5%
TOTAL	3.8	9.8	13.6	100%	3.7	7.4	11.1	100%

(1) Mainly concerning acquisition audits and IT services.

FEES FOR THE 2023 FINANCIAL YEAR

€ millions excl. VAT	Ernst & Young Audit					Deloitte & Associés				
	Auditor Ernst & Young Audit	Network	Total	As a %		Auditor Deloitte & Associés	Network	Total	As a %	
2023										
Review of interim, company and consolidated financial statements										
L'Oréal	1.7	n/a	1.7			1.8	n/a	1.8		
Fully consolidated subsidiaries	0.9	4.8	5.7			0.9	5.6	6.5		
Subtotal	2.6	4.8	7.4	67%		2.7	5.6	8.3	78%	
Non-audit services⁽¹⁾										
L'Oréal	0.5	2.6	3.1			0.7	0.6	1.3		
Fully consolidated subsidiaries	—	0.5	0.5			—	1.1	1.1		
Subtotal	0.5	3.1	3.6	33%		0.7	1.7	2.4	22%	
TOTAL	3.1	7.9	11.0	100%		3.4	7.3	10.7	100%	

(1) Mainly concerning acquisition audits.

Note 17 Subsequent events

Signing of an agreement for the acquisition of Gowoonseong Cosmetics Co (Dr. G)

L'Oréal Groupe announced on 23 December 2024 the signing of an agreement with Swiss retail group Migros for the acquisition of its subsidiary **Gowoonseong Cosmetics Co., Ltd.**, including Dr.G, the Korean skincare brand founded by dermatologist Dr. Gun Young Ahn in 2003 and based in Seoul. Dr.G will join L'Oréal Groupe's Consumer Products Division (CPD) to address the growing success of K-Beauty worldwide and expand its offering with effective, science-based, yet accessible skincare. The acquisition is subject to customary conditions precedent and is expected to close in the coming months.

Signing of an agreement for the sale of 2.3% of Sanofi shares

L'Oréal Groupe announced on 3 February 2025 the signing of an agreement for the sale of approximately 29.6 million **Sanofi** shares to Sanofi at a price of €101.5 per share, for a total consideration of €3 billion. Following the transaction and after cancellation of the repurchased shares, L'Oréal will hold 7.2% of Sanofi's share capital and 13.1% of the voting rights⁽¹⁾.

The transaction, which will be carried out through an off-market block trade, is not subject to any condition precedent and should be finalized in the coming days.

(1) Based on a total number of shares of 1,263,122,721 and a total actual number of voting rights of 1,413,130,110 as of 31 December 2024, as published by Sanofi, it being specified that the percentage of theoretical voting rights held by L'Oréal after cancellation will be 13.0% based on the total number of 1,422,661,191 theoretical voting rights as of 31 December 2024, as published by Sanofi, in each case, restated for the number of shares repurchased and cancelled following or as a result of this transaction. Before cancellation of the repurchased shares, L'Oréal's stake in Sanofi will amount to 7.0% of the share capital and 12.7% of the total number of theoretical voting rights.