This policy applies to Give Back Beauty Holding S.p.A. and all entities, directly or indirectly, controlled by it (collectively, the "GBB Group")

1. Introduction

1.1. The GBB Group is committed to uphold and respect human rights in accordance with the United Nations Guiding Principles on Business and Human Rights (UNGPs).

1.2 The human – rights policy (the "**Policy**") articulates the GBB Group's responsibility to respect all human rights.

This Policy is grounded in the following international frameworks:

- International Labor Organization (ILO) and its fundamental principles and rights at work Conventions
- United Nations Guiding Principles on Business and Human Rights (UNGPs)
- Ten Principles of the UN Global Compact (UNGC)
- Universal Declaration of Human Rights and the OECD Guidelines for Multinational Enterprises
- OECD Due Diligence Guidance for Responsible Business Conduct

For the purposes of this policy, the above-mentioned documents are referred as the "International Human Rights Declarations."

2. Purpose of this Policy

2.1 This Policy establishes the principles that guide the GBB Group's conduct and decision-making regarding human rights. It constitutes a key element of the compliance framework and roadmap of the GBB Group.

2.2 Over time, this Policy and its associated practices are expected to become second nature to all employees and stakeholders as the GBB Group's operating procedures create an environment where human rights are fully respected and no direct or indirect violation of human rights is carried out.

2.3 The implementation of this Policy will be ensured through training, monitoring, audits, the establishment of reporting channels and clear accountability.

3. Scope of this Policy

3.1 This Policy applies to all directors, officers and employees of the GBB Group, as well as contractors, and external workers, as well as business partners engaging with the GBB Group along the value chain worldwide. In addition, any contractor, consultant or business partner, working at the GBB Group's facilities are also expected to adhere to this Policy.

Members of the directors, officers and employees of the GBB Group, contractors, and external workers, as well as business partners engaging with the GBB Group along the value chain worldwide are also expected to comply with applicable national and international legislation, local customs, and best practices governing human rights.

3.2. In implementing this Policy, the GBB Group is subject to the laws of the countries in which it operates and is committed to comply with all such applicable laws in the respective countries.

3.3. Where the Policy, the GBB Group procedures and external commitments are more stringent than local laws, the GBB Group operates in accordance with its own standards. In cases where local law is less stringent that the International Human Rights Declarations, the GBB Group will endeavour to develop a response on a case-by-case basis, while using this Policy as guideline. If local laws prevent GBB from fully applying certain aspects of the

Policy, the GBB Group will comply with those laws while striving to uphold and respect human rights to the greatest extent possible.

4. Specific Commitments and Provisions

4.1. Commitments to Stakeholders

The GBB Group is dedicated to respect for upholding the human rights of all its employees. The GBB Group will develop its employment policies with the aim of achieving uniform, worldwide application of the relevant aspects contained in the International Human Rights Declarations.

The GBB Group is committed to train its employees to be aware of and respect human rights in the workplace and in those local communities directly affected by its operations. For business partners, the GBB Group will promote human rights when engaging with contractors, suppliers, customers, distributors, joint ventures and other partners. The GBB Group will do it, as appropriate, through proactive engagement and contractual provisions.

For local communities, the GBB Group seeks to respect the human rights of those who might be affected by the GBB Group's operations and to develop an understanding of the cultures, customs and values that prevail in their communities by creating and maintaining an inclusive and open dialogue with them.

4.1. Promoting Health and Safety

The GBB Group is committed to fostering general wellbeing in the workplace and to the goal of zero workplace accidents or injuries.

4.2. Promoting Freedom of Association

The GBB Group upholds freedom of association and the effective recognition of the right to collective bargaining. The GBB Group also encourages the achievement of this principle with its contractors and suppliers.

4.3. Eliminating Forced or Compulsory Labour, Human Trafficking, and All Forms of Modern Slavery

The GBB Group firmly opposes the use of forced or compulsory labour, human trafficking, and all forms of modern slavery—both within its own operations and throughout its supply chain. The GBB Group will undertake efforts with its contractors and suppliers, to avoid benefitting from or promoting such illegal practices.

4.4. Abolishing Child Labour

The GBB Group opposes the use of child labour. The GBB Group will work in collaboration with its contractors and suppliers to prevent or end any instances of child labour in a manner that is consistent with the best interests of the child.

4.5. Eliminating Unlawful Discrimination, Harassment, Denigration, Disparagement and Workplace Violence

The GBB Group is committed to ensuring that each and all employees and candidates are treated with fairness, dignity and respect.

The GBB Group strictly forbids any acts of:

- violence against or harassment of any employee, vendor, contractor or third party on the basis of an individual's national origin, religion, age, race, mental or physical disability, sex, color, pregnancy, childbirth or related medical conditions, order of protection status, marital status, sexual orientation (including gender identity, gender non conformity, gender expression and status as a transgender or transexual individual), political affiliation or any other characteristics protected under applicable federal, state or local law

- denigration, disparagement or violence (whether verbal or written or through behaviours) at the workplace

The GBB Group seeks to provide each employee with an equal opportunity for advancement without discrimination.

4.6. Providing Competitive Compensation and Remuneration

The GBB Group aims to pay competitive wages based on local market assessments and compensation and benefits standards, to build a strong framework of pay structure for the organization and create a competitive work environment for its employees.

4.7. Upholding Employment Conditions

The GBB Group complies with all applicable laws regarding conditions of employment, including basic and overtime working hours, and will, where applicable, abide by all agreements negotiated with employee representatives.

4.8. Local Communities - Avoiding Involuntary Resettlements

The GBB Group seeks to avoid involuntary resettlements. In situations where it is unavoidable, the GBB Group is committed to comply with the national governments or regional authorities' guidelines on resettlement and rehabilitation and the GBB Group is also committed to acting in line with international human rights norms on this subject.

The GBB Group respects the rights of "Indigenous Peoples" as defined by applicable national and emerging international standards.

4.9. Adopting Proportionate Security Arrangements

The GBB Group aims to ensure that the provision of security to its operations and its engagement with public and private security forces is consistent with the laws of the relevant country and relevant international standards and guidelines such as the Voluntary Principles on Security and Human Rights. The GBB Group will adapt its approach to balance safety needs with respect for human rights.

4.10. Developing Practices for Land and Water Use

The GBB Group works towards understanding and applying sound practices for land and water use, consistent with emerging international standards and practices, while safeguarding human rights.

4.11 Governance and Accountability

More in detail, the GBB Group's implementation of this Policy will be supported by key functions including Top Management, Go to Market, Operations, Finance, Human Resources, Brand Divisions, Strategy & Business Development, Incubation, according to the GBB Group's organization in place.

5. Reporting System

5.1 Reports regarding actual or potential breaches of this Policy may be submitted either anonymously or with identification through the designated IT platform accessible at the following link: https://yourvoice.hibob.com/consult/-xzfHZze55.

5.2 Eligible reporters include current and former employees (for violations occurring during their period of employment), freelance professionals, interns, job applicants (in relation to information obtained during the recruitment process or prior to contract finalization), as well as other stakeholders such as suppliers and customers.

5.3 Reports may concern any acts, omissions, or conduct that compromise the public interest, the integrity of the GBB Group or violate applicable local or international legislation.

5.4 Each report should contain sufficient detail - including supporting documentation where available - such as: (i) the date and location of the incident; (ii) a clear and comprehensive description of the event; (iii) identifying information or other relevant data to assist in recognizing the individual(s) involved.

5.5 The confidentiality of all parties involved shall be maintained throughout the process and no retaliatory actions against the individual making the report will be tolerated.

5.6 For additional details, please refer to the "Whistleblowing Policy", available on the website of the GBB Group (www.givebackbeauty.com) and on the "HiBob" platform.

6. Disciplinary system

Violations of this Policy may result in severe consequences, including termination and legal action. Specifically, any director, officer or employee found guilty of engaging in activities in breach of this Policy will face both internal disciplinary measures and, where applicable, civil action and criminal prosecution. The disciplinary process, including the investigation, shall be fair, impartial and transparent. Based on the conclusions, the GBB Group will take appropriate actions, may cooperate with authorities and may commence, where appropriate, legal action against directors, officers or employees found guilty of inappropriate behavior covered by this Policy.

7. Ask for guidance

Anyone who is facing a situation where the right decision is not clear, or has any questions, comments or concerns, shall contact the GBB Group General Counsel for guidance.

8. Training

8.1 As part of staff training programmes, training sessions on the topics covered by this Policy must be provided, to be delivered either through face-to-face training sessions or, alternatively, by using e-learning technologies.

8.2 The training programmes and attendance reports for these training sessions must be kept.

9. Policy Review

This Policy is approved by the CEO and by the Chief People and Culture Officer of the GBB Group and will be reviewed at least annually to ensure that it is appropriate, adequate and effective.