

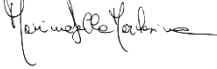


**POL 02**

**SOCIAL AND HUMAN  
RIGHTS POLICY**

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REV.	ISSUE DATE	REVISION DESCRIPTION	DRAFTED	VERIFIED	AUTHORIZED TO ISSUE
0	06/05/2026	First issue	 CHIARA PARAVELLI (Sustainability Coordinator)	 MARCO OPPEDISANO (Quality Assurance)	 MARINA DELLA MARCHESINA (General Management)

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## 1. Purpose and Scope

This Policy outlines Pink Frogs Cosmetics' commitments regarding respect for fundamental human rights, with a particular focus on preventing child labor, forced labor, and human trafficking, as well as promoting fair and respectful labor practices throughout the supply chain.

It applies to all employees, contractors, suppliers, and business partners of Pink Frogs Cosmetics, at all locations and in all countries where the company operates or sources goods.

## 2. Commitments and Principles

Pink Frogs Cosmetics is committed to:

- Respecting and promoting universal human rights, in accordance with the Universal Declaration of Human Rights, ILO conventions, and relevant international standards.
- Eliminating all forms of child labor, forced labor, human trafficking, and exploitation in all business operations and throughout the supply chain.
- Ensure safe, dignified, and non-discriminatory working conditions for all workers, promoting the right to freedom of association and collective bargaining.
- Monitor and manage social and human rights risks in relationships with suppliers and partners, requiring compliance with the ethical and regulatory principles contained in the Company's Code of Ethics and the Supplier Code of Conduct.

## 3. Roles and Responsibilities

To ensure the effective implementation and compliance with this Policy, Pink Frogs Cosmetics assigns specific roles and responsibilities to the following parties:

- **All employees and contractors:** are required to be familiar with and comply with this policy and to report any potential risks or violations.
- **Management:** approves the policy and ensures the necessary resources for its implementation and continuous improvement.
- **Purchasing Department:** monitors supplier compliance with the policy, incorporating it into evaluation and selection processes.
- **Human Resources and Sustainability Department:** ensure that the necessary actions are taken to achieve the policy's objectives.
- **Quality Department:** assists in aligning this policy with international standards.

## 4. Key actions and practices

To put its commitments into practice, Pink Frogs Cosmetics has adopted a series of operational practices designed to prevent and combat all forms of human rights violations, both within the company and throughout its supply chain:

- **Integration into supplier selection and qualification processes:**  
the company requires suppliers to respect fundamental human rights by signing the Supplier Code of Conduct.
- **Supply chain monitoring:**  
documentary reviews and periodic audits are conducted to assess suppliers' compliance with ethical and social standards, with specific attention to risks of child labor, forced labor, or undignified working conditions.
- **Handling of reports:**  
a whistleblowing channel is in place that can also be used to report suspected human rights violations in the supply chain.
- **Collaboration with customers and partners:**  
As a contract manufacturer, Pink Frogs Cosmetics maintains an ongoing dialogue with its clients, promptly reporting any ethical or social issues identified in production processes or the supply chain.
- **Alignment with international standards:**  
Business processes are guided by the principles of ILO conventions and recognized international standards regarding human rights and labor.

Pink Frogs Cosmetics provides a dedicated **whistleblowing** channel, accessible to all employees and contractors, for reporting any misconduct or violations in a secure, anonymous, and protected manner. This tool ensures the protection of whistleblowers and helps maintain high standards of safety and reliability.

## 5. Monitoring and Continuous Improvement

Pink Frogs Cosmetics takes a proactive approach to monitoring respect for human rights and working conditions throughout its value chain. The company is committed to:

- Regularly verifying compliance with regulations and ethical standards through internal audits and, where appropriate, supplier audits, including through questionnaires or requests for documentation.
- Monitor reports received through the whistleblowing channel, particularly those relating to alleged abuses, human rights violations, or unethical working conditions.
- Engage the Ethics Committee, which assesses any critical issues that have emerged and proposes corrective actions, including in collaboration with management and the relevant departments (e.g., procurement, quality, human resources).
- Periodically review the policy itself and related tools to improve their effectiveness, including in light of regulatory changes, industry best practices, or reports received.

Continuous improvement serves as a guiding principle, with the aim of strengthening the company's social responsibility and protecting, with ever-greater effectiveness, the dignity and rights of those involved in the company's operations and supply chain.

In pursuit of these commitments, the following concrete objectives have been established:

**Objective:** Ensure that 90% of strategic suppliers<sup>1</sup> have signed the Supplier Code of Conduct by 2030.

**Indicator:** Percentage of strategic suppliers who have signed the Code of Conduct.

**Verification method:** Collection of signed declarations.

This Policy is also shared with all strategic suppliers via direct mailing and made available on the company website.

**Note:** If a supplier does not sign the Supplier Code of Conduct due to its own internal policies, equivalent documentation (e.g., the supplier's code of ethics or code of conduct) may be accepted, provided that it includes principles and requirements consistent with those required by Pink Frogs Cosmetics. Such documentation is evaluated internally to verify its compliance with company standards.

**Objective:** To ensure the effectiveness, accessibility, and awareness of the reporting system among employees and suppliers, promoting a corporate culture that encourages safe reporting.

**Indicator:** Number of annual reports on social or human rights issues.

**Interpretive note:** The data cannot be evaluated in absolute terms (high/low), but rather as an indicator to measure the effectiveness of communication and the level of trust in the reporting system.

**Verification method:** Register of internal reports and those received via the platform, tracking handling times.

**Objective:** To ensure the effective, timely, and confidential handling of reports received on social or human rights issues.

**Indicators:**

Average time taken to handle reports on social or human rights issues;

Percentage of reports on social or human rights issues resolved within the established timeframes

**Verification method:** Register of internal reports and those received via the platform, tracking handling times.

**Objective:** To ensure that the Policy always reflects the current regulatory and operational framework (periodic updating of the Policy: every 3 years or in the event of regulatory updates).

**Indicator:** Frequency of revision of this Policy.

## 6. Regulatory and documentary references

This Policy complements and refers to the following documents and regulations:

- Universal Declaration of Human Rights (UN)
- Core Conventions of the International Labour Organization (ILO), including:
  - Convention No. 138 on the minimum age

<sup>1</sup> Strategic suppliers: external partners selected based on volume, process complexity, supply chain criticality, or impact on product compliance and safety.

- Convention No. 182 on the worst forms of child labor
- Convention No. 29 on Forced Labor
- Convention No. 105 on the Abolition of Forced Labor
- Convention No. 100 on Equal Remuneration
- Convention No. 111 on Discrimination in Employment and Occupation
- United Nations Guiding Principles on Business and Human Rights (UNGPs)
- Pink Frogs Cosmetics Code of Ethics
- Supplier Code of Conduct, which sets out the expected standards regarding human rights and working conditions throughout the supply chain
- Corporate Whistleblowing Policy, which allows for the anonymous and secure reporting of any human rights violations
- Italian and European Union legislation regarding labor, equal opportunity, and the protection of fundamental rights

Pink Frogs Cosmetics is committed to keeping these references up to date in line with regulatory developments and industry best practices.

## 7. Entry into force

This Policy has been approved by the Management of Pink Frogs Cosmetics and takes effect as of 06/05/2026, remaining in force until any updates or revisions are made, which will be promptly communicated to all recipients.

The Policy will be made easily accessible to all recipients via a shared online folder and in hard copy posted on company bulletin boards, to ensure its widest possible distribution and availability.

To ensure transparency toward external stakeholders as well, this Policy will also be published on the company website, where it will be easily accessible to customers, suppliers, and partners.

Furthermore, suppliers and business partners will receive a specific notification during the onboarding process or when their contracts are updated, in accordance with the provisions of the Supplier Code of Conduct.