

Kaaral S.r.l. — Benefit Corporation

HUMAN RIGHTS POLICY

San Salvo (CH), Italy — June 2026

Document Control

Document	Human Rights Policy
Company	Kaaral S.r.l. — Benefit Corporation
Version	1.0
Approval Date	June 2026
Document Owner	Nicola Vitulli
Approved by	Nicola Vitulli — CEO
Scope	Direct operations and the entire value chain
Review	Annually or in the event of significant changes

1. Our Commitment

Kaaral S.r.l. — Benefit Corporation (“Kaaral” or the “Company”) recognizes respect for human rights as a fundamental principle of its corporate responsibility and governance framework.

Kaaral is committed to respecting internationally recognized human rights, preventing and mitigating actual or potential adverse impacts on people connected to its activities and business relationships and, where the Company has caused or contributed to an adverse impact, providing for or cooperating in appropriate remediation.

The protection of human rights is progressively integrated into the Company's decision-making, operational, industrial and commercial processes, as well as into the management of its value chain.

2. Reference Standards and Frameworks

This Policy is guided by the main international standards and frameworks on business and human rights, including:

- the United Nations Universal Declaration of Human Rights;
- the UN Guiding Principles on Business and Human Rights (UNGPs);
- the ILO Declaration on Fundamental Principles and Rights at Work and the related fundamental ILO Conventions;
- the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct;
- the OECD Due Diligence Guidance for Responsible Business Conduct;
- B Lab Standards for B Corp Certification;
- applicable European and national legislation concerning human rights, employment, health and safety, non-discrimination, privacy and consumer protection.

3. Scope

This Policy applies to Kaaral's activities and considers all individuals and communities that may be affected by the Company's operations and value chain. The scope includes, in particular:

Direct Operations:

- employees;
- temporary workers;
- contractors and consultants;

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- workers employed by contractors;
- other individuals working at Kaaral premises or on behalf of Kaaral.

Supply Chain and Business Relationships:

- raw material, ingredient and packaging suppliers;
- third-party manufacturers;
- logistics and service providers;
- business partners;
- distributors;
- agents;
- partner salons;
- professional customers.

Consumers, Communities and Other Stakeholders:

- end consumers;
- local communities;
- people potentially affected by the Company's activities or supply chain;
- potentially vulnerable individuals or groups;
- other stakeholders affected by Kaaral's activities, products or services.

Kaaral expects its suppliers and business partners to uphold principles consistent with those set out in this Policy.

4. Fundamental Principles

Kaaral places particular emphasis on the protection of the following rights and principles:

- occupational health and safety;
- prohibition of forced labour, slavery and human trafficking;
- prohibition of child labour;
- non-discrimination and equal opportunities;
- prevention of harassment, violence and conduct that undermines human dignity;
- freedom of association and collective bargaining;
- decent working conditions;
- compliance with applicable requirements on working hours and remuneration;
- protection of privacy and personal data;
- respect for community rights;
- consumer protection;
- accessibility, equity and inclusion.

Kaaral pays particular attention to impacts that may affect people or groups who are more vulnerable.

5. Human Rights Due Diligence

Kaaral adopts a Human Rights Due Diligence process proportionate to the nature, size and context of its activities. The process is designed to:

- identify actual or potential adverse human rights impacts connected to the Company's activities and value chain;
- assess and prioritize identified issues, with particular emphasis on the severity of impacts on people;
- prevent and mitigate impacts through appropriate actions and controls;
- monitor the effectiveness of the measures implemented;
- periodically review risks, priorities and actions.

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The Company periodically conducts a Salient Human Rights Issues Assessment to identify the human rights issues that present the most significant risk of adverse impact on people. The results of the assessment inform the Company's priorities, preventive and corrective actions, and continuous improvement processes.

6. Supply Chain and Business Relationships

Kaaral recognizes that potential human rights impacts may also arise within its supply chain. The Company progressively integrates social and human rights criteria into supplier selection, qualification, assessment and management processes. Depending on the level of risk, these processes may include:

- ESG questionnaires and assessments;
- country, sector or procurement category risk assessments;
- collection of supporting documentation;
- audits and verification activities;
- contractual clauses and requirements;
- improvement plans;
- supplier engagement activities.

Kaaral expects suppliers and business partners to respect fundamental labour rights, ensure safe and decent working conditions, and refrain from forced labour, child labour and discriminatory practices. Where concerns are identified, Kaaral assesses the most appropriate course of action, taking into account the severity of the impact, the Company's level of involvement and its ability to exercise leverage within the business relationship.

7. Prevention, Mitigation and Remediation

When a potential adverse human rights impact is identified, Kaaral takes appropriate measures to prevent it or reduce its likelihood and severity. Where Kaaral has caused or contributed to an adverse impact, the Company is committed to providing for or cooperating in an appropriate remediation process. Depending on the nature of the impact, measures may include:

- ceasing or modifying the conduct that caused the impact;
- corrective actions;
- changes to procedures and controls;
- organizational measures;
- improvement plans;
- actions involving suppliers or partners;
- other measures appropriate to the nature and severity of the impact.

Where an impact is directly linked to Kaaral's activities, products or services through a business relationship, without having been caused by the Company, Kaaral assesses how to use its leverage to contribute to preventing or mitigating the impact.

8. Reporting and Grievance Mechanism

Kaaral encourages employees, contractors, suppliers, partners, customers, consumers and other stakeholders to report situations or conduct that may be inconsistent with the principles set out in this Policy. Reports may concern, among other matters:

- discrimination or harassment;
- health and safety;
- working conditions;
- forced labour or child labour;
- violations of workers' rights;
- supply chain-related concerns;
- conduct that undermines human dignity;
- other potential adverse human rights impacts.

Reports relating to this Policy may be submitted through the Company's dedicated channels.

Contact email: ethics@kaaral.com

Kaaral manages reports in accordance with the principles of confidentiality, impartiality, protection of the reporting person and non-retaliation. Use of the Company's reporting channels does not limit the right of affected persons to access other available protection or remedy mechanisms.

9. Governance and Responsibilities

Company Management oversees Kaaral's approach to human rights and approves this Policy. The relevant functions contribute, within their respective areas of responsibility, to implementing the Policy, conducting Human Rights Due Diligence and managing improvement actions. In particular:

- the Sustainability Manager coordinates the assessment and monitoring of human rights issues;
- Human Resources oversees matters relating to people, working conditions, non-discrimination and inclusion;
- Procurement progressively integrates human rights criteria into supplier management and assessment processes;
- other business functions contribute to identifying and managing impacts relevant to their activities.

10. Monitoring, Training and Transparency

Kaaral periodically monitors the implementation of this Policy and the effectiveness of the actions adopted. The Company promotes information, awareness-raising and training activities on human rights for the functions most closely involved in relevant processes. Kaaral is also committed to progressively improving transparency regarding its human rights approach and, where relevant, communicating through its reporting and sustainability tools:

- the main salient human rights issues identified;
- actions undertaken;
- progress achieved;
- key areas for improvement.

11. Publication and Review

This Policy is made publicly available through Kaaral's official channels. It is reviewed at least annually and whenever significant changes occur in the Company's activities, value chain, risk context or in the main applicable standards and regulatory requirements. Any material updates are approved in accordance with the Company's governance processes.

Final Statement

Kaaral recognizes that respect for human rights requires an ongoing commitment and a continuous improvement process. The Company is committed to progressively integrating Human Rights Due Diligence into its activities and business relationships, preventing and mitigating adverse impacts on people, and fostering a corporate culture based on dignity, equity and respect for fundamental rights.

Document Owner: Nicola Vitulli — Approved by: Nicola Vitulli — CEO