

Kaaral S.r.l. — Benefit Corporation

RESPONSIBLE MARKETING POLICY

San Salvo (CH), Italy — August 2026

Document Control

Document	Responsible Marketing Policy
Company	Kaaral S.r.l. — Benefit Corporation
Version	1.0
Approval Date	11.06.2026
Document Owner	Nicola Vitulli
Approved by	Nicola Vitulli — CEO
Scope	Marketing, Communications, Social Media, Advertising, Packaging, Influencer Marketing, Corporate Communications
Review	Annually or in the event of regulatory/material updates

1. Introduction

Kaaral S.r.l. — Benefit Corporation (“Kaaral” or the “Company”) recognizes commercial communication as a key element of its corporate responsibility and ESG governance framework.

As a Benefit Corporation, Kaaral integrates common benefit objectives into its business activities and is committed to developing marketing practices based on the principles of transparency, fairness, verifiability, inclusivity and consumer protection.

This Responsible Marketing Policy (“Policy”) defines the principles, operational criteria and responsibilities applicable to all of the Company's marketing and communication activities, in accordance with:

- the requirements set out under B Lab certification standards;
- applicable European and national legislation on consumer protection and commercial practices;
- the European Empowering Consumers for the Green Transition Directive (“ECGT”);
- applicable principles governing environmental claims and the prevention of greenwashing;
- the Company's Code of Ethics and other applicable internal policies.

This Policy applies to: employees; contractors; consultants; external agencies; business partners; distributors; influencers; creators; third parties involved, in any capacity, in communicating the Kaaral brand.

2. General Principles

Kaaral is committed to ensuring that all marketing, advertising and commercial communication activities are:

- truthful;
- clear and understandable;
- verifiable;
- not misleading;
- respectful of human dignity;
- consistent with the Company's values and ESG commitments.

The Company prohibits any communication that may:

- mislead consumers;
- improperly overstate the environmental or social characteristics of products;

Certified



Kaaral srl - Società Benefit

San Salvo (CH) Italy

C.da Piane Sant'Angelo / Zona Ind.le

Ph. +39 0873 343127 / Fax +39 0873 548151

info@kaaral.com / www.kaaral.com



- omit relevant information;
- promote discriminatory stereotypes;
- undermine the trust of consumers or stakeholders.

All communication activities must be developed in accordance with the principles of responsibility, proportionality and transparency.

3. Governance of Marketing and Environmental Claims

3.1 General principles

Any commercial, environmental, social, technical or performance claim used by the Company must be verified in advance and supported by appropriate documentary evidence. Kaaral is committed to using only claims that are:

- accurate;
- specific;
- substantiated;
- consistent with the actual characteristics of the product or service being communicated.

Vague or generic claims, or claims likely to create expectations that are not supported by objective evidence, are not permitted.

3.2 Internal claim approval process

The Company applies an internal prior validation process for claims used in: marketing materials; packaging; websites; social media; advertising campaigns; influencer content; trade and B2B materials; corporate communications. The process includes the following stages:

a) Claim development

The Marketing Department prepares the claim and identifies: the purpose of the communication; the context in which the claim will be used; the available supporting evidence.

b) Technical and regulatory review

The relevant functions, including Quality, R&D and/or Compliance, verify: technical accuracy; regulatory compliance; availability of documentary evidence; consistency with existing certifications or tests; absence of misleading or deceptive elements.

c) Final approval

Publication of the claim is subject to approval by the function authorized by the Company.

d) Document retention

Kaaral maintains an internal archive containing supporting documentation for claims, including: laboratory tests; technical data sheets; scientific reports; certifications; efficacy evidence; regulatory assessments. Documentation is retained in accordance with applicable internal procedures and made available in the event of audits, inspections or requests from the competent authorities.

4. Anti-Greenwashing Principles

4.1 Environmental communication

Kaaral is committed to ensuring that all environmental communications are: clear; specific; verifiable; based on objective evidence. The Company does not use generic environmental claims that lack adequate context or substantiation.

In particular, terms such as: “green”; “eco”; “ecological”; “natural”; “sustainable”; “clean beauty”; “environmentally friendly”; “planet safe”; may not be used unless such claims are accompanied by specific, verifiable and documented information.

Each environmental claim must clearly state: the relevant scope; the specific benefit claimed; the methodology used, where applicable; the supporting evidence available.

4.2 Environmental certifications, logos and symbols

The use of environmental certifications, marks, logos or symbols is permitted only where: the certification is genuine, valid and verifiable; it has been issued by an independent or authorized body; its use complies with the applicable conditions.

The following are prohibited: the use of symbols or wording that may lead consumers to believe that a non-existent certification exists; misleadingly emphasizing marginal aspects of a product's sustainability; omitting information that is relevant to the correct understanding of the claim.

5. Transparency on Ingredients, Safety and Performance

5.1 Transparency principles

Kaaral promotes transparent communication regarding the ingredients, safety and performance of cosmetic products. Commercial communications must be consistent with: applicable cosmetics legislation; available scientific evidence; the actual characteristics of the product.

The Company prohibits the use of absolute or scientifically inappropriate claims, including: "100% safe"; "chemical free"; "free from chemicals"; "completely risk-free".

5.2 Distinction between types of evidence

Any communication relating to product performance must clearly distinguish between: scientific data; instrumental tests; consumer tests; subjective perceptions; promotional or marketing messages. Where quantitative results or efficacy percentages are communicated, Kaaral ensures that the relevant technical and methodological documentation is available.

6. Influencer Marketing and Creator Collaboration

6.1 Advertising transparency

All influencers, ambassadors, creators and partners involved in promoting Kaaral products or the Kaaral brand are required to comply with applicable advertising transparency regulations. Sponsored content or content resulting from a commercial collaboration must be clearly identifiable through appropriate disclosures, including: "ADV"; "Advertising"; "Paid partnership"; "Commercial partnership"; "Gifted".

6.2 Ethical and behavioral principles

Kaaral requires all parties involved in brand communication to respect the principles of: inclusivity; fairness; respect for individuals; non-discrimination; social responsibility.

Content is not permitted if it: promotes body shaming; disseminates discriminatory messages; reinforces offensive stereotypes; disparages natural physical characteristics; promotes harmful or unrealistic beauty standards.

6.3 Diversity and representation

The Company promotes inclusive and respectful representation of individual diversity, including: different hair textures and hair types; different ethnic backgrounds; different age groups; a plurality of gender identities and expressions; different physical and cultural characteristics.

7. Inclusive Communication

Kaaral is committed to developing communication activities that are consistent with the principles of equity, inclusion and responsible representation. Marketing activities must promote: balanced representation of people; the recognition and appreciation of diversity; respect for cultural, ethnic and social differences; non-stereotypical communication; respectful and inclusive language.

This Policy is aligned with the Company's other applicable policies on diversity, equity and inclusion ("JEDI/DE&I").

8. Complaints and Reports

Kaaral promotes transparent systems for managing complaints and reports relating to commercial communication activities. Consumers, customers, contractors and stakeholders may report: potentially misleading claims; communications that do not comply with this Policy; discriminatory or non-inclusive content; issues concerning the transparency of information.

Reports are handled in accordance with applicable internal procedures.

Contact email: ethics@kaaral.com



Kaaral srl - Società Benefit

San Salvo (CH) Italy

C.da Piane Sant'Angelo / Zona Ind.le

Ph. +39 0873 343127 / Fax +39 0873 548151

info@kaaral.com / www.kaaral.com



9. Training and Monitoring

Kaaral is committed to promoting periodic awareness and training activities on: responsible marketing; anti-greenwashing; regulatory compliance; ethical communication; inclusivity and diversity; advertising transparency. The Company periodically monitors communication activities to assess their compliance with the principles set out in this Policy.

10. Publication and Transparency

This Policy is published through the Company's official channels and made available to relevant stakeholders. Kaaral is also committed to ensuring transparency regarding: its anti-greenwashing commitments; responsible marketing principles; complaint management systems; the standards adopted for ethical communication.

11. Policy Review

This Policy is subject to annual review in order to ensure its continued alignment with: regulatory developments; B Lab standards requirements; industry best practices; the Company's ESG and governance objectives. Any update to this Policy is approved in accordance with the Company's applicable internal governance processes.

Certified



Corporation

Kaaral srl - Società Benefit

San Salvo (CH) Italy

C.da Piane Sant'Angelo / Zona Ind.le

Ph. +39 0873 343127 / Fax +39 0873 548151

info@kaaral.com / www.kaaral.com

