artcosmetics		
References UNI EN ISO 45001: 2023 UNI EN ISO 14001: 2026 PAS 24000 : 2022 D.Lgs. n. 231/2001	**Occupational Health and Safety, Environmental and Social Policy (HSE&S)**	Rev. 2 04/06/2026

OUR VISION

To guide our stakeholders through the evolution of beauty and bring it worldwide.

The goal we strive to achieve.

Art Cosmetics recognizes as its primary duty and fundamental responsibility the promotion of a continuous improvement path in the areas of Health and Safety, Environment, and Social Topics, for the benefit of both its employees and all external parties with whom the company engages.

HEALTH AND SAFETY

Art Cosmetics is committed to:

- Conducting all its activities in compliance with applicable occupational health and safety laws and regulations, while taking into account the expectations of interested parties;
- Providing safe and healthy working conditions to prevent injuries and occupational diseases;
- Preventing incidents and injuries by eliminating hazards and minimizing health and safety risks;
- Preventing, minimizing and reducing occupational diseases;
- Assessing and minimizing risks related to work-related stress by implementing effective preventive measures and promoting employees' physical and mental well-being;
- Assessing and minimizing risks of harassment and violence in the workplace by implementing effective preventive measures;
- Ensuring the safety of buildings and company infrastructure by maintaining adequate design, maintenance and usage conditions;
- Promoting the continuous involvement, participation and consultation of all employees, with particular attention to Workers' Safety Representatives, through dedicated periodic meetings in addition to those required by law;
- Considering all "near misses" as an opportunity for continuous improvement;
- Ensuring the safety of products placed on the market and protecting consumer health and safety, in compliance with applicable regulations and through cosmetovigilance activities.

ENVIRONMENT

Art Cosmetics is committed to:

- Conducting all its activities in compliance with applicable environmental laws and regulations, while taking into account the expectations of interested parties;
- Promoting responsible energy use by improving energy efficiency and reducing consumption;
- Monitoring, preventing and reducing greenhouse gas (GHG) emissions and air pollutants;
- Maintaining high air quality standards through dedicated systems and periodic monitoring activities;
- Developing and supporting investments in renewable energy sources;
- Responsibly managing the economic, financial and operational impacts related to climate change;
- Ensuring sustainable water resource management through consumption monitoring, improved water efficiency and prevention of water pollution;
- Reducing noise impact from production activities through targeted interventions and periodic monitoring;
- Protecting natural ecosystems and biodiversity, and contributing to the prevention of deforestation through responsible sourcing practices;
- Designing and developing sustainable products, with attention to procurement, formulations and packaging, in order to reduce environmental impact throughout the entire product life cycle, including end-of-life;
- Ensuring the safe and responsible procurement, use and disposal of chemicals, with particular attention to hazardous substances, promoting substitutions with lower-impact alternatives;
- Properly managing waste, promoting its reduction, with particular attention to hazardous waste, and increasing recovery rates in a circular economy perspective;

- Assessing and managing environmental risks and opportunities and promoting sustainable environmental practices throughout the supply chain;
- Preventing incidents by eliminating hazards and minimizing environmental risks;
- Operating in respect of local communities' rights, contributing to environmental protection, with particular attention to emissions, water discharges and soil protection;
- Considering all environmental "near misses" as a driver for continuous improvement.

SOCIAL TOPICS

Art Cosmetics is committed to:

- Conducting its activities in compliance with applicable ethical and social laws and regulations, taking into account the expectations of interested parties and the fundamental principles of the International Labour Organization (ILO) and the United Nations (UN);
- Ensuring transparent working conditions in compliance with applicable regulations;
- Promoting and guaranteeing respect for human rights across all company operations and throughout the supply chain, through a structured approach to the identification, assessment and management of social and ethical risks;
- Prohibiting child labor and ensuring the employment of workers aged 18 and above only;
- Opposing any form of forced or compulsory labor, ensuring working conditions are voluntary and free from threats, undue constraints or unlawful practices;
- Requiring suppliers to respect human rights, including the absence of child labor and forced labor, and a commitment not to finance armed conflicts;
- Guaranteeing freedom of association and dialogue with trade union representatives, without fear of retaliation, threats or sanctions and without undue interference by the company;
- Promoting equal opportunities, inclusion and a work environment based on respect, dignity and non-discrimination, preventing any form of abuse, harassment or discriminatory behavior;
- Promoting the protection of vulnerable groups, fostering inclusion, fairness and equal opportunities;
- Adopting fair and transparent recruitment processes based on objective criteria, free from discrimination;
- Applying the relevant National Collective Labor Agreement to all employees, including temporary agency workers;
- Ensuring fair, timely and complete remuneration, in compliance with legal and contractual rights, guaranteeing equal pay and gender pay equity;
- Ensuring all workers, including direct and temporary staff, receive a living wage, calculated according to internationally recognized methodologies;
- Providing all employees with continuously evolving corporate welfare programs;
- Enhancing human capital through continuous training, fair evaluations and growth opportunities;
- Complying with applicable regulations on working hours, ensuring maximum limits, adequate breaks, rest periods and paid leave;
- Promoting a workplace free from the abuse of alcohol, drugs and other substances;
- Operating in respect of the rights of local communities, contributing to their socio-economic development;
- Considering all reports submitted to the Social Performance Team (SPT) as a driver for continuous improvement;
- Protecting and safeguarding employees who report to the Social Performance Team (SPT), as well as internal auditors of the Social Management System (SMS), from pressure, discrimination or any form of retaliation.

GOVERNANCE

Art Cosmetics is committed to:

- Ensuring compliance with legal requirements relating to corruption, bribery and other business ethics matters;
- Promoting a corporate culture based on ethics, integrity and transparency, and responsibly managing ethical and legal issues;
- Preventing and combating any form of corruption, bribery, fraud or other unlawful conduct;

- Promoting ethical behavior throughout the supply chain and in relationships with all stakeholders, preventing and mitigating ethical risks;
- Disseminating and promoting the principles of corporate conduct among employees, suppliers and other stakeholders through dedicated documents and communication tools, such as the Code of Ethics, Code of Conduct, Anti-Corruption Policy and Supplier Code of Conduct;
- Effectively maintaining the Organizational, Management and Control Model pursuant to Legislative Decree 231/2001, as amended;
- Ensuring privacy, information security and compliance with applicable regulations;
- Adopting and monitoring ethical and responsible practices in the use of Artificial Intelligence (AI);
- Providing effective, confidential and accessible whistleblowing channels, ensuring the protection of reporting individuals.

Art Cosmetics is committed, in a **cross-functional** manner, to:

- Implementing prevention, protection and continuous improvement actions, also through the adoption of technologies aimed at reducing health and safety, environmental and social risks;
- Defining indicators to measure the achievement of objectives and periodically reviewing the adequacy of the Policy, also in relation to emerging needs;
- Monitoring risks related to health and safety, environment and social aspects arising from its activities, and assessing the effectiveness of the mitigation actions undertaken;
- Actively involving employees in the continuous improvement process of the system;
- Pursuing the continuous improvement of the HSE&S management system in order to enhance performance across all areas.

Management periodically assesses, during the Management Review, the adequacy and relevance of this Policy and revises its content in relation to the following aspects:

- The organizational context, including nature, size, and occupational health and safety, environmental, and social aspects and impacts associated with activities, products, and services;
- Risks and opportunities related to occupational health and safety, environmental, and social issues;
- Corporate strategies and the needs of interested parties, to ensure alignment with any regulatory developments in occupational health and safety, environmental, and social matters.

Management encourages the fullest participation of employees and supports their involvement to ensure the effectiveness and continuous improvement of the management systems.

The **general objectives** of the Company Policy are as follows:

- Maintaining Management Systems in compliance with the adopted certification standards: UNI EN ISO 45001:2023, UNI EN ISO 14001:2026, PAS 24000:2022;
- Monitoring health and safety risks arising from activities and verifying the effectiveness of the identified mitigation actions;
- Monitoring environmental risks arising from activities and reducing environmental impact;
- Promoting human rights, fair working conditions and people's well-being, by monitoring social risks, with verification of the effectiveness of the actions implemented.

These objectives are measurable and are monitored, documented and communicated on an annual basis.

Furthermore, the actions required to achieve these objectives, along with the related deadlines, necessary resources and assigned responsibilities, are clearly defined.

Management is committed to ensuring the achievement of the identified objectives, which must be aligned with the company's actual capabilities and consistent with available technologies.

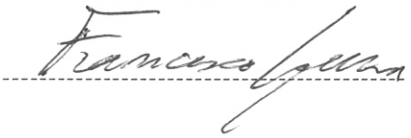
In particular, with regard to **employees**, Art Cosmetics:

- Considers its personnel as its primary strategic asset and ensures the respect of all their rights;
- Implements all necessary actions to prevent injuries, incidents, negative environmental impacts and human rights violations, recognizing employee training as a key tool for risk reduction;
- Ensures a high level of employee awareness through effective training programs;
- Continuously monitors employees' levels of competence.

Furthermore, Art Cosmetics considers the protection of health, safety and the environment, as well as respect of fundamental rights, essential principles to be shared with all interested parties, operating in a market that is particularly sensitive to these issues.

The provisions set out in this document shall be considered binding for all those who work for and/or collaborate with Art Cosmetics.

Management is committed to disseminating this Policy to all employees and interested parties, as well as making it publicly available.

Fornovo San Giovanni, 04 giugno 2026

CEO
Francesco Geuna