

b-ex Human Rights Policy

b-ex has established as our corporate mission “Discover new experiences of beauty in your life,” and our vision is to be the “No. 1 professional and clean-beauty group in Asia,” promoting SDGs as one of the pillars of our business and providing products that cater to both beauty professionals and customers. With a view to realizing our vision, we believe that it is essential for all our business activities to be founded upon respect for human rights, in order to address various social issues and resolve them through our business activities as we continue to expand globally going forward.

We have established the b-ex Human Rights Policy (hereafter, “this Policy”) as a guideline for fulfilling our responsibility of respecting the human rights of all the people who are involved in our business activities. We are committed to promoting efforts to respect human rights based on this Policy.

Basic Approach

We support and respect the International Bill of Human Rights (Universal Declaration of Human Rights and the International Covenants on Human Rights), which stipulates the fundamental human rights to be enjoyed by all people, the principles of fundamental rights set out in the ILO Declaration on Fundamental Principles and Rights at Work prescribed by the International Labor Organization (ILO), which defines the fundamental rights related to labor, the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, and the United Nations Declaration on the Rights of Indigenous Peoples. We promote efforts to respect human rights by positioning the United Nations Guiding Principles on Business and Human Rights as the fundamental framework for respecting human rights.

We understand and comply with the laws and regulations of Japan, as well as those that are applied in the countries and regions where we operate. Even in cases where there may be contradictions between the laws and regulations of a country or region and internationally recognized human rights, we seek ways to respect internationally recognized human rights to the greatest extent possible.

Scope of Application

This Policy applies to all executive officers and employees of b-ex. We also expect all business partners who are involved in our business activities, products and services to understand and support this Policy, and to strive to respect human rights.

Significant Human Rights Issues

We recognize the particular importance of efforts toward the following human rights issues, which are related to our business activities.

- Prohibition of prejudice and discrimination based on race, ethnicity, gender, language, religion, ideology, nationality or social origin, sexual orientation/gender identity, health condition, disability, type of employment, or other factors
- Prohibition of all forms of harassment and inhumane treatment
- Management of appropriate wages and working hours
- Ensuring a safe and healthy work environment
- Prohibition of forced labor and child labor
- Respect for freedom of association and the right to collective bargaining
- Protection of personal information and privacy

Human Rights Due Diligence

We establish a system for human rights due diligence, identify and assess adverse impacts on human rights that b-ex could potentially cause, both directly and indirectly, and strive to advance efforts to prevent or mitigate such impacts. We continuously monitor the effectiveness of our efforts and make

improvements.

Remedies

If our business activities are found to have caused or contributed to any adverse impacts on human rights, we utilize appropriate and effective procedures to remediate such impacts and provide remedies.

Education and Awareness Raising

We provide education and undertake efforts to raise awareness widely among all b-ex executive officers and employees, in order to ensure that this Policy is incorporated within all our business activities and implemented effectively. We also share and strive to ensure understanding and dissemination of this Policy among our business partners and other stakeholders.

Stakeholder Engagement

To appropriately address adverse impacts on human rights, we consider it important to be aware of the stakeholders who are, or may be, subject to adverse impacts through our business activities. We share human rights issues related to our business activities with our stakeholders at the appropriate timings, and engage in dialogue and consultation with them.

Information Disclosure

We disclose, through our website and other means of communication, information related to the status of our efforts to respect human rights based on this Policy, including human rights due diligence.

Promotion System

In the implementation of this Policy, we establish an appropriate promotion system upon clarifying the responsible executive officer.

May17, 2024
Toshihiro Fukui,
Group CEO

History of Revision
May 2024 enactment