

Beauty Rebels AS | Transparency Act Statement 2025

Beauty Rebels AS (“Beauty Rebels”) is committed to responsible business conduct and works to safeguard and promote fundamental human rights and decent working conditions in line with the UN Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises.

The company has been subject to the Norwegian Transparency Act (Act relating to enterprises’ transparency and work on fundamental human rights and decent working conditions) since the financial year 2024. In accordance with the Act, this annual statement provides information on how Beauty Rebels works with responsible business conduct in its own operations and throughout its supply chain. It also highlights material risks of adverse impacts on fundamental human rights and working conditions and provides information on measures implemented to address such risks. The statement further includes information on how the company addresses environmental impacts.

This statement applies to the financial year from 1 January 2025 to 31 December 2025.

1. General Information

This section provides an overview of the company and its business areas, as well as the commitments, policies and procedures implemented to address actual and potential adverse impacts related to human rights, labour conditions, the environment, and anti-corruption.

About Beauty Rebels

Beauty Rebels is a cosmetics company based in Norway. Established in 2022, the company specializes in product formulation, design, manufacturing and regulatory services, offering end-to-end solutions to bring beauty concepts to life. Beauty Rebels is driven by innovation and acts as a strategic partner for retailers, brands and influencers.

The company develops products within skincare, haircare, cosmetics and beauty accessories. Its brands include Dr. Michael Zangani, Nude Beauty, HAAR Nordic Science, The Lab Performance, Chiron and Derma, which are distributed through retail chains such as Boots Apotek, Apotek 1, Vitusapotek, Vita, H&M, Lyko, Cubus and NorgesGruppen.

In 2025, Beauty Rebels had five full-time employees, comprising a skilled team with expertise in cosmetics and retail.

More information is available at beautyrebels.no.

Commitment to Responsible Business Conduct

Beauty Rebels is committed to responsible business conduct and to ensuring sustainable and ethical operations throughout its value chain. The company seeks to influence suppliers and partners towards ethical and sustainable production and business practices.

The company is guided by international frameworks such as the UN Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the ILO Declaration and the OECD Guidelines, which are also integrated into the company's internal policies and practices.

Beauty Rebels is a member of Grønt Punkt Norway and 1% for the Planet, and actively works with these organizations to reduce its environmental footprint.

Governance and Responsibility

The Board of Directors of Beauty Rebels holds overall responsibility for overseeing responsible business conduct. The CEO is responsible for compliance and for ensuring that regular due diligence assessments are carried out related to human rights, labour conditions, environmental impact and anti-corruption, as well as for implementing necessary measures to address actual and potential adverse impacts.

All employees are responsible for following internal guidelines and promoting these principles towards suppliers and partners. Employees receive regular training in responsible business conduct.

Policies and Guidelines

In line with the OECD Due Diligence Guidance, responsible business conduct is embedded in the company's policies and guidelines. The Beauty Rebels Code of Conduct promotes responsible working conditions and ethical behaviour and applies to the company, employees, suppliers and business partners, including sub-suppliers and their employees or consultants.

The Code of Conduct requires suppliers to carry out due diligence in their own operations and supply chains in accordance with international standards. Any suspected breaches must be reported immediately to management without risk of retaliation. Whistleblowing must be possible on an anonymous basis.

The guidelines are available in Norwegian and English on beautyrebels.no and are communicated to partners upon entering into agreements. They are updated as needed.

The company's supplier manual includes requirements related to product safety, declarations, chemicals, restricted substances and certification requirements (ISO 22716, SEDEX, BSCI, etc.). Animal testing of finished products and ingredients is not accepted.

Due Diligence Assessments

Beauty Rebels conducts regular due diligence assessments in accordance with the OECD Guidelines. All suppliers and products are assessed at least annually, and in connection with the development of new products or entry into new geographical markets. Pre-qualification is conducted prior to entering into agreements.

The assessments include, among other factors:

- Human rights and labour conditions (including child labour, forced labour, wages, working hours, health and safety, discrimination, equal pay, freedom of association and inclusion)
- Environmental impact
- Corruption and bribery
- Product safety and use of substances

Beauty Rebels applies a risk-based approach and prioritizes based on:

- The size and nature of the business
 - Operational context
 - Country-of-origin risk
 - Severity and likelihood of harm
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2. Actual and Potential Adverse Impacts

Risk of Violations of Human Rights and Labour Conditions

The company assesses the risk in its own operations as low, but inherent in the supply chain.

Identified risks in the supply chain include:

- Discrimination and harassment
- Freedom of association and collective bargaining
- Access to information and dialogue

- Decent working conditions
 - Health, safety and environment
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Geographical Risk

Beauty Rebels has approximately 20 first-tier suppliers in Norway, Sweden, Denmark, Finland, Germany, Poland, Turkey, China and South Korea. More than 90% are based in Europe (including Turkey), with the remainder in Asia.

China and Turkey are considered to have elevated risk related to labour conditions and human rights. There are currently no indications of actual violations among suppliers, but the risk is considered inherent and is addressed through due diligence, requirements and ongoing dialogue.

Compared to the previous year, Beauty Rebels has reduced the share of production in Asia. This reflects the company's ongoing efforts to shift parts of its production from Asia to European and Nordic suppliers. This priority will continue going forward.

Product-Related Risk

Products such as electronics and textile accessories may contain raw materials (e.g. metals, cotton) associated with risks such as child labour, forced labour, discrimination and health hazards in production. No known violations have been identified, but the precautionary principle is applied.

Environmental Risk

The company's own operations are considered to have low environmental impact, but the value chain carries greater risk through emissions, resource use and waste management—particularly in raw material extraction and transportation.

Measures include due diligence assessments, pre-qualification and clear communication of expectations. Environmental requirements will be strengthened as needed in future versions of the Code of Conduct and supplier manual.

3. Measures to Prevent or Mitigate Risk

Implemented and planned measures include:

- Implementation of a Code of Conduct based on UN, ILO and OECD standards
 - Supplier manual with requirements related to product safety, declarations, packaging and animal welfare
 - Regular due diligence assessments and pre-qualification of suppliers
 - Ongoing collaboration and follow-up where necessary
 - Requirements for certification (ISO 22716, SEDEX, BSCI)
 - Encouragement to adopt ISO 45001 and Fairtrade
 - Gradual shift of production from Asia to Europe and the Nordics
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Environmental Measures

- Reduce the use of plastic and packaging; promote recycled materials
 - Design packaging for optimal recyclability
 - Reduce air/empty space in product and packaging formats
 - Encourage ISO 14001 certification
 - Internal policy to prioritize fossil-free transport where possible
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Beauty Rebels acknowledges that limited visibility further down the supply chain remains a challenge and aims to strengthen its due diligence processes to gain better insight into sub-suppliers and raw materials.

The Code of Conduct is available at beautyrebels.no.

For inquiries regarding the company's work on responsible business conduct, please contact: info@beautyrebels.no

Signatures:

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Annika Bjørling

Chair of the Board, Beauty Rebels AS