



# 2020 ESG REPORT



# Contents

## ABOUT BIG

CEO Message .....	3
Our Mission and Values .....	6
Our Brands .....	7
Stakeholder Engagement .....	8
Commitment to Customers .....	9
Corporate Governance .....	10
Business Resilience .....	11
Sustainability at BIG .....	12
BIG's ESG Priorities .....	13

## RESPONSIBLE SUPPLY CHAIN

BIG's Supply Chain Management .....	15
Trusted Relationship With Suppliers .....	17
Sustainable and Transparent Sourcing .....	18

## OUR PEOPLE

Diversity, Equity, and Inclusion .....	21
Team Member Attraction, Retention, and Development .....	23
Health and Safety .....	24

## ENVIRONMENTAL IMPACT

Measuring, Reducing, and Offsetting Our Operational Footprint .....	26
Environmental Considerations Throughout Our Value Chain .....	28

## GIVING AND COMMUNITY

BIG's Commitment to Our Communities .....	30
New Philanthropic Strategy .....	30
About This Report .....	32
GRI Content Index .....	33

# CEO MESSAGE

**I am proud to introduce Beauty Industry Group (BIG)'s inaugural corporate responsibility report, a first for our industry. BIG's mission is to deliver true beauty to the world, and encompassed in that mission is our belief that doing the right thing will deliver the best results.**

Over the 14 years that I have been involved with BIG, this principle has proven true time and again. Long before environmental, social, and governance (ESG) issues were top of mind for many of our stakeholders, we prioritized the needs of our team members and people in our supply chain, while minimizing our environmental impact along the way. We have worked to create a company, as well as help lead an industry, that provides a deeply personal product in a way that brings dignity, respect, and fulfillment to all involved.

People are truly at the center of everything we do — our incredible team members, loyal customers, trusted suppliers, and importantly, the women and men who either donate, collect, or sell hair. We offer a very unique product — one of the few in the world provided by humans. We have a duty to protect and uphold human rights throughout our supply chain, from the people who contribute hair, to the factory workers carefully crafting the final product.

BIG and our brands have been pioneers in developing hair extensions into a meaningful category. Whether through developing new methods, opening up wholesale distribution throughout the world, or creating channels to take products directly to consumers, we have been there along the way. Now, we are ready to lead through our commitment to being a more transparent, sustainable company, in hopes the entire industry will follow suit. We have been implementing and practicing many of these standards for some time, and are now ready to show the world what we've done, and how we do it, through this inaugural report.

Our largest social and environmental impacts happen outside our company walls throughout our supply chain, so we are highly focused on supporting our suppliers. In 2019, we launched a Traceability and Transparency initiative to maintain the most responsible business practices throughout our supply chain.



As a result, we made decisive changes in the suppliers with whom we work. Our unique relationships with our manufacturers have allowed us to grow and improve together, and our suppliers not only meet, but often exceed, environmental and social compliance expectations in their operations. In 2020, as part of our commitment to maintain an ethical supply chain and be a leader in responsible business, we became a signatory to the United Nations (UN) Global Compact and committed to uphold and support responsible practices in our operations and supply chain.

For all of us, 2020 was a deeply challenging year. Our supply chain held strong even as our global resiliency was tested. Throughout the pandemic and the many events throughout the year, we continued to prioritize our team members, including their safety and health. Due to careful inventory planning, BIG maintained an in-stock rate averaging 98% across our brands, even while growing our business by more than double digits.

Additionally, in response to events surrounding racial injustice in 2020, we created a Diversity, Equity, and Inclusion (DE&I) Council composed of leaders from across our brands. This Council has since created goals and initiatives for our company and facilitated conversations about what it means to be inclusive at BIG. We are proud to report that 70% of brand leaders, 44% of managers, and 33% of executive leaders across the globe are women.

Here in the Silicon Slopes of Salt Lake City, Utah, our company culture is defined not only by our entrepreneurial and agile spirit, but as being uncommonly kind. We choose to work only with companies whose values align with ours, including having a philanthropic mindset. Our brand leaders continue to go above and beyond in giving back to their communities. As a company, we formalized our philanthropic commitment by joining the 1/1/1 initiative, where BIG will donate 1% of our profits, 1% of our time, and 1% of our products to selected organizations and needs.

This sustainability report, a first for both our company and our industry, is a testament to our dedication to responsible citizenship. We will continue delivering not only true beauty but also sustainable beauty through our environmental, social, and governance practices.

Sincerely,

S. Derrick Porter

# ABOUT BIC

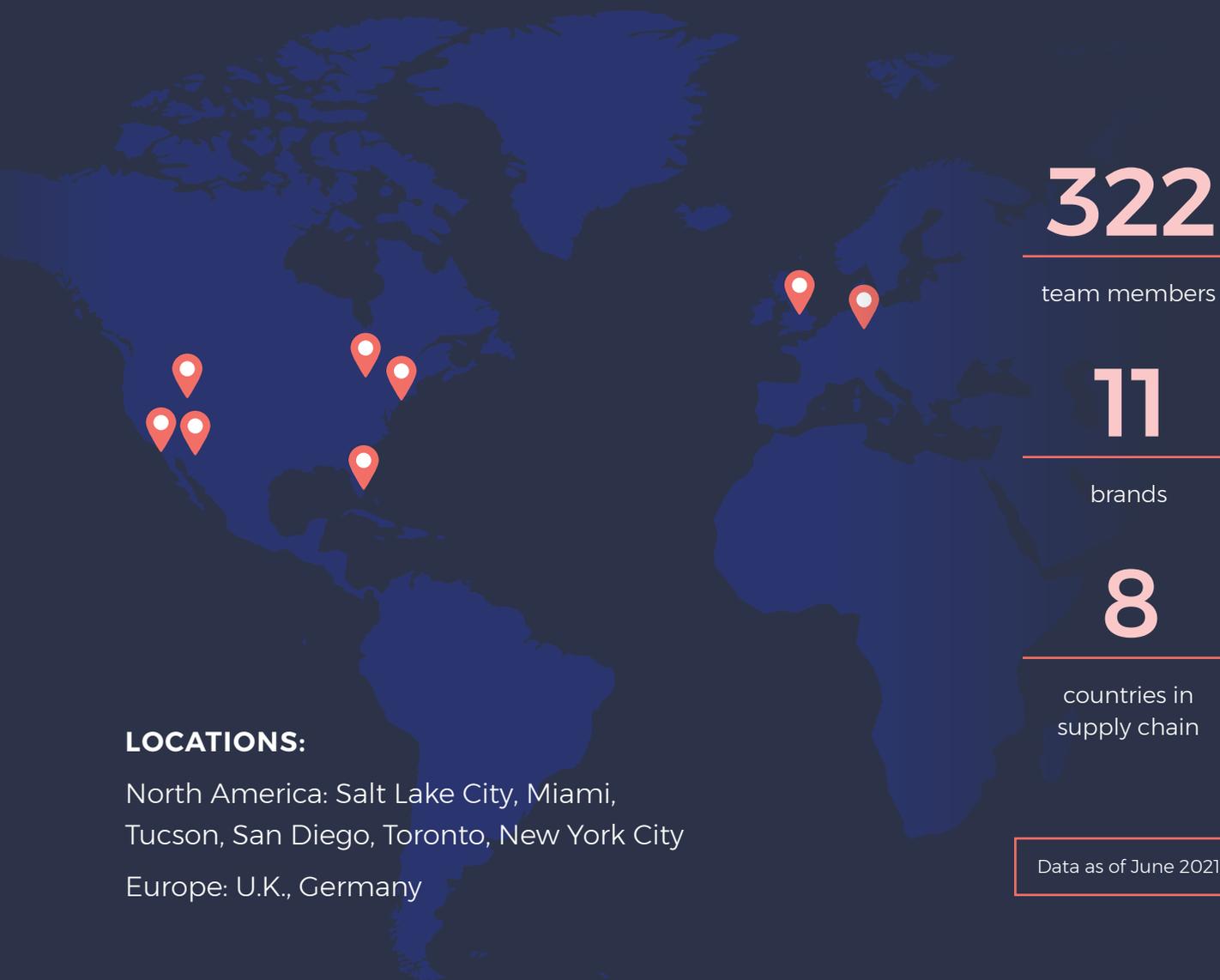
---

BIG is an industry-leading global supplier of professional-grade hair extensions and other beauty products. We are proud of our reputation for outstanding products, leadership, innovation, and expertise.



Our products are sold in hundreds of stores throughout North America, and to more than one million consumers and stylists across the globe.

We sell and distribute products to more than 30,000 salons, servicing upwards of a quarter of a billion people each year.



**LOCATIONS:**

North America: Salt Lake City, Miami, Tucson, San Diego, Toronto, New York City

Europe: U.K., Germany

Data as of June 2021

BIG occupies a unique space as a multi-brand, multi-channel platform offering professional and do-it-yourself products. Our primary business is naturally treated, 100% remy human hair extensions, which is the highest-quality hair available, and made entirely by hand.

Founded in 2004 and headquartered in Salt Lake City, Utah, BIG employs over 300 people in the United States, Canada, Germany, and England, and serves customers in 165 countries. Through third-party vendors, BIG indirectly provides jobs for more than 2,500 full-time people throughout China and Bangladesh.

BIG maintains a portfolio of 11 independent brands, which serve separate channels and end users within the professional and direct-to-consumer beauty markets. These brands each have their own unique personality and consumer following. Our brands deploy a range of strategies, including the use of e-commerce sites, direct sales to stylists and salons, and national and independent beauty distributors. BIG supports these brands through customer support, inventory planning, contract review, distribution, supplier relationship management, quality management, new product development and design, and more.

Delivering true beauty and doing good is only possible through our people. We know focusing on our people is at the heart of delivering exceptional service. This concept, which we refer to as the BIG System, puts people squarely in the middle of everything we do. The BIG System enables a path for our leaders to create and lead strong teams that define a clear and compelling vision and enable all members to see how they contribute.



# Our Mission and Values

**BIG's mission is to deliver true beauty to the world. We aim to develop the leading professional beauty platform, and support our customers, industry professionals, and BIG team members. Our values and guiding principles are the foundation for how we approach everything we do, and deliver the best value to our customers.**



## AT BIG WE:

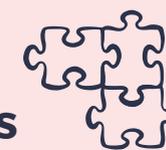
### Get It Done



#### BY...

- Acting with an entrepreneurial spirit
- Taking initiative and ownership
- Maintaining a high say/do ratio
- Trusting that doing the right thing will produce the best results

### Are Optimistic Problem Solvers



#### BY...

- Doing hard things
- Being a solution first organization
- Looking for a better way
- Valuing dialogue, teamwork and collaboration

### Have a Growth Mindset



#### BY...

- Intentionally learning
- Being humble and confident
- Seeking personal growth and development
- Adapting and evolving

### Recognize the Value of People



#### BY...

- Being generous with our praise, time and support
- Recognizing that all are contributors
- Being kind
- Embracing and encouraging diversity

# Our Brands

Our brands lead with innovation, ambition, and vision. We are proud that 70% of BIG brands are led by women, and all of our brands are engaged in giving back to their communities. We continue to expand our portfolio with creative and innovative, like-minded partners. Our brands include\*:

## DIRECT TO CONSUMER



## PROFESSIONAL



\*as of June 2021

## AWARDS AND RECOGNITION

	<p>Ernst &amp; Young Announces Derrick Porter, CEO of Beauty Industry Group (BIG), Entrepreneur of the Year 2020 Award Winner in the Utah Region and finalist at national level</p>	<p>Cosmopolitan recognizes Hidden Crown for "Best Halo Hair Extensions" in their 10 Best Hair Extensions of 2020</p>
	<p>MountainWest Capital Network names Beauty Industry Group® #34 in 2020's Fastest-Growing Companies in Utah 100</p>	<p>Entrepreneur Magazine 100 Powerful Women of 2020 recognizes Alexandra Cristin, founder of Glam Seamless</p>
	<p>Goldman Sachs (GS) has recognized Derrick Porter, CEO of Beauty Industry Group (BIG), as one of the 100 Most Intriguing Entrepreneurs at its 2020 Builders + Innovators Summit.</p>	<p>Byrdie includes Donna Bella Hair® in "The 9 Best Tape-In Extensions That Won't Damage Your Own Hair"</p>
	<p>Beauty Works® Flat Iron Wave Bar wins the 2020 Cosmopolitan U.K. Beauty Award: Best Curling Wand of 2020</p>	<p>Babe Hair receives Reader's Choice Award 2020 for Best Clip-In Extensions and Eyelash Extensions</p>
	<p>Lulu Liang, CEO of Luxy Hair® was featured in Forbes 30 Under 30: Retail &amp; Ecommerce</p>	

# Stakeholder Engagement

**BIG understands how critical it is to be continuously engaging with stakeholders. It is essential for our business to listen to what our customers want, as well as all of those involved in helping BIG get our products to market. Our key stakeholders include team members, customers, suppliers, local communities, and investors. We engage with our stakeholders in a variety of formal and informal ways.**

Stakeholder	Types of Engagement
Customers	Emails, phone, trainings/education, trade shows, social media
Team Members	Surveys, trainings, performance reviews, monthly all-hands meetings
Investors	Investor calls, financial reports, ad hoc information requests
Executive Leadership	Weekly meetings, monthly financial reviews, quarterly brand calls
Board of Directors	Quarterly meetings, monthly earnings calls
Suppliers	Trainings, audits, monthly supplier calls, regular factory visits
Communities	Brand-driven community outreach

In 2020, we engaged with our Executive Leadership, as well as internal and external stakeholders, to gather evidence on material ESG issues for the company. This informed the development of the company ESG goals. Please see [Sustainability at BIG](#) for more information.



# Commitment to Customers

---

**BIG delivers exceptional service to our customers through a high-quality, reliable, and innovative experience. We understand that for many, the nature of our products is more personal and emotionally heightened, and we approach every interaction with kindness.**

BIG's success is driven by our multi-channel approach to doing business. Our customers include distributors, stylists, and individual consumers, and BIG connects and serves each group uniquely. We have built strong relationships with our distributors, who play an active role in developing and marketing our products. Our distributors also provide education and support functions to stylists and salons, ultimately assisting in driving hair extension demand. For our direct-to-consumer brands, we engage with customers via social media, email and text campaigns, and direct advertising.

---

In 2020, our brands hosted 113 virtual classes to help stylists build their skills and expand their businesses.

---

We engage with stylists through professional development events and certifications, in order to enhance new and existing stylists' ability to better serve their customers' hair extension needs. Historically, hair extensions have been excluded in the standard cosmetology education, but in 2019, BIG established a partnership with a leading cosmetology institution to launch a hair extension curriculum. We saw an opportunity to upskill stylists with hands-on experience to learn how to use our hair products. Currently, BIG's family of brands holds events to teach and certify stylists on how to properly install hair extensions. We offer these advanced-training courses and certifications across the United States; however, during the COVID-19 pandemic, we saw a big uptick in attendance at our online classes. In 2020, our brands hosted 113 virtual classes to help stylists build their skills and expand their businesses.



## CREATIVE OUTLETS

When the COVID-19 pandemic disrupted business as usual, trade shows and educational opportunities for stylists disappeared. Undeterred, BIG got creative and hosted our own first-of-its-kind hair extension-focused, virtual trade show.

With our partners Behind the Chair and Modern Salon, we hosted a 2-day Virtual Educational Experience featuring three different hair extension certifications, 12 hours of education, and 14 hair extension brands. Stylists attended classes and earned certifications to strengthen their skills and increase their offerings. We offered several full scholarships to the event in order to increase accessibility. Additionally, students were able to access recordings of the classes after the event, so they could learn at their own pace and retain this new information.

Based on the success of this event, we have planned future virtual trade shows, as well as more frequent virtual educational showcases to help stylists better build their brands. This is an exemplification of our agile and adaptable business approach; see [Business Resilience](#) for more information about our RISE business model.

Stylists' opportunity to build business became drastically more challenging during the pandemic. Now, armed with new skills from our events, stylists can return to reopened salons with something new to offer. Through such events, we are building a rich community of empowered industry professionals who are ready to further our mission of delivering true beauty.

Adhering to our commitment to quality service, we provide excellent support to all of our customers. BIG's Brand Servicing Director manages customer service across all of our brands, and reports monthly to Executive Leadership. Although some of our brands have their own customer support, BIG corporate operations provide support with order management and returns. Customers can engage through phone, text, and email. We have increased text support to meet our stylist customers' needs, and through an increased focus on phone engagement, we decreased customer abandon rate by 60%.



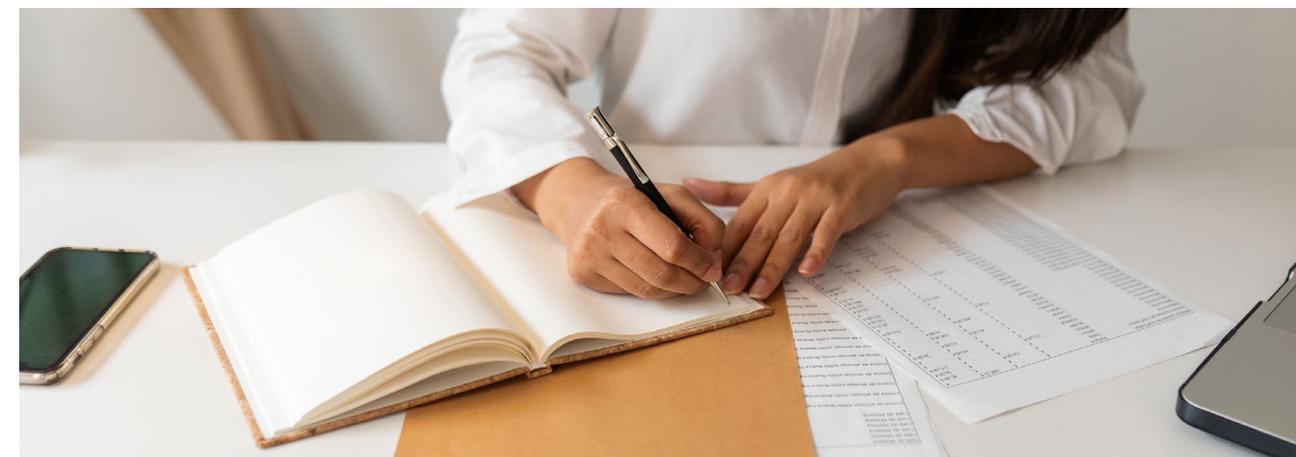
In addition to a relentless focus on customer satisfaction, we are changing the way customers interact with our products by investing in prescriptive and predictive analytics and business intelligence. Using customer shopping behaviors in a privacy-friendly manner, we optimize for a better e-commerce experience, resulting in significant year-over-year customer purchase rate growths. A governed self-service business intelligence model provides actionable insights that brand managers use to tailor engagement throughout the customer journey, in alignment with their brand promise to their customers.

Most importantly, we are committed to upholding product safety and quality on behalf of our customers. We manufacture all of our hair and beauty products in compliance with all applicable global regulations. Hair is naturally treated and 100% free of harsh chemical exposure and manipulation. We test all of our products under our rigorous quality assurance processes to ensure we provide only the highest quality hair to our customers. Our brands are also committed to enhancing the environmental health and safety of their products; for example, the Hotheads and hairtalk wetlines are made free of sulfates and parabens.

---

In addition to a relentless focus on customer satisfaction, we are changing the way customers interact with our products by investing in prescriptive and predictive analytics and business intelligence.

---



## Corporate Governance

---

**BIG strongly believes that doing the right thing leads to the best results. Our leadership sets the tone for excellence and integrity in all that we do, and we integrate these values throughout our company.**

Our Board of Directors meets quarterly, and receives regular updates from executive management on key issues, including ESG topics, such as responsible supply chain management and DE&I. The Board comprises nine directors, including one woman and three independent members.

BIG operates in accordance with all applicable local, state, and federal regulations. We expect all team members to comply with our requirements laid out in the team member handbook, which include our requirements related to ethics, conflicts of interest, and confidentiality. We require all team members to sign the team member handbook upon hiring. We empower team members to report violations of the handbook to either human resources (HR) or to their manager, without fear of retaliation.

# Business Resilience

As a global company, BIG is exposed to various risks throughout our supply chain, such as climate change, social or health challenges, and geopolitical unrest – all of which may impact the communities where our suppliers live and work.

Our Board of Directors is responsible for risk management, which includes emergency response preparedness and scenario planning. The Board meets regularly to discuss business continuity, and ensures leadership is focused on relevant ESG issues, especially around supply chain resilience. Even as COVID-19 highlighted supply chain vulnerabilities around the world, BIG remained resilient, with no impactful interruptions to our supply chain or overall business.

The pandemic shifted the beauty market overnight, with unexpected demand for and tremendous growth in online sales. This dramatic change was an impetus for us to rethink the way we do work, and how we adapt to future volatility. In 2020, BIG adopted a new business approach known as RISE to guide our future growth.

Executive Leadership members are responsible for driving RISE initiatives throughout the organization, and employee-led committees support planning and execution. By prioritizing our people, while staying agile and adaptable, BIG continues to build a resilient business.



## **R – Rethinking the Organization**

Rethink our organizational structure, processes, and how we work to ensure that our work aligns with what is important to our customers.

## **I – Interconnectivity**

Build relationships of trust by communicating effectively with team members, partners, and others so we can deliver true beauty.

## **S – Speed/Agility/Simplicity**

Move at a sustainable speed while increasing our ability to make effective decisions quickly; simplify.

## **E – Adaptability**

Evolve and adapt the organization by leveraging the changes that are taking place around us.

# Sustainability at BIC

**Corporate responsibility has been a cornerstone of our business since our founding, and this extends to how we interact with society and the environment. As we continue to grow, our reach and impact have expanded, but our focus on kindness and ethical conduct remains the focal point of our success.**

In recent years we have increased our focus on elevating the importance of ESG issues, and how these impact all that we do. That is why BIC has taken great strides this year to proactively understand and disclose our ESG impacts. In preparing our inaugural ESG report, an industry-first, we hope to share our progress with our stakeholders, as well as set the standard for how companies in our market should engage with and disclose important ESG topics.

BIC has always sought to promote shared principles and ethics across our entire value chain. In 2020, BIC became a signatory of the UN Global Compact. This commitment made public our long-term support for the UN Global Compact's Ten Principles in the areas of human rights, labor, environment, and anti-corruption.

As we move forward, we plan to further enhance upstream transparency across all suppliers; sustainable initiatives around packaging, shipping, and operations; DE&I in the workplace; as well as bolster our community investment in the form of grant-making and community building.



## OUR COMMITMENT TO HUMAN RIGHTS

The United Nations Global Compact (UNGC) is a voluntary initiative through which companies commit to implement universal sustainability principles, and to take steps to support UN goals. The Ten Principles — which cover the issues of human rights, labor, environment, and anti-corruption — are based on the following internally accepted standards:



- The Universal Declaration of Human Rights;
- The International Labor Organization's Declaration on Fundamental Principles and Rights at Work;
- The Rio Declaration on Environment and Development; and,
- The United Nations Convention Against Corruption.

BIC has incorporated these principles into our sustainability strategy to uphold our basic societal responsibilities and set the stage for long-term success.

BIG CEO Derrick Porter said, "BIC has always sought to promote shared value and ethics across our entire value chain, beginning with our suppliers and extending through our team members, customers and other stakeholders. Joining as a signatory of the UN Global Compact and releasing a formal human rights policy and due diligence process was the next step to being a leader in the beauty industry in terms of our environmental, social, and governance performance."



## BIG'S ESG PRIORITIES

**In 2020, BIG conducted a sustainability topic prioritization exercise to determine which ESG issues are most important for us to manage.**

Using the Global Reporting Initiative (GRI) standards as guidance, we engaged stakeholders to better understand our most material impacts, and the associated risks and opportunities. We engaged internal and external key stakeholders through interviews, as well as surveyed brand leaders for input on important topics and current corporate responsibility efforts. We utilized additional desktop research to incorporate various sustainability reporting frameworks and conducted peer analysis to review industry ESG-focused topics. After reviewing the consolidated findings, our leadership ranked the material topics and selected the top four priority issues (see table at right.) These four topics drive the focus of BIG's sustainability strategy, as well as the foundation for this report and future ESG disclosures.

### BIG's 2021 ESG Priority Topics

Responsible Supply Chain	Promote transparency in the entire value chain; require direct suppliers to uphold high ethical social standards, including fair wage and working conditions; and collaborate with our suppliers to commit (and track) ethical procurement of raw materials.
Diversity, Equity, and Inclusion	Sustaining a diverse, inclusive, and equitable workforce through: diversity in leadership and board composition, brand-level inclusion and diversity efforts, and inclusive marketing.
Environmental Impact	Minimize environmental impacts of BIG operations and reduce overall footprint; increase environmentally friendly packaging and other environmental considerations throughout BIG's value chain; and manage the business and societal risks of climate change on BIG's supply chain.
Giving and Community	Drive positive impact along the entire value chain through strategically aligned initiatives and local community engagements.

### GOAL SETTING

Following BIG's ESG topic prioritization, we undertook goal setting for these topics. Using peer benchmarking, as well as additional internal stakeholder engagement, we drafted internal ESG goals that align with BIG's priority ESG topics. This was done through brand surveys, stakeholder interviews, team alignment meetings, and mapping exercises that took into account leading team members' concerns, as well as BIG's operational vertical. Over this next year, we will continue to work with team members and company leadership to finalize our goals, measure baselines, and determine appropriate key performance indicators (KPIs) to measure performance.

While we continue to finalize our ESG goals and long-term giving commitments, we selected three targets from the United Nations Sustainable Development Goals (SDGs), a leading framework for advancing solutions to global ESG issues. We plan to align our future ESG initiatives against these three major objectives.

- SDG 4: Quality Education
- SDG 5: Gender Equality
- SDG 6: Climate Action

Leveraging our inaugural ESG report, we will communicate our prioritization of these topics and our giving commitments, goals, and performance to our entire value chain.

# RESPONSIBLE SUPPLY CHAIN

---

Ensuring a safe and compliant supply chain is our number one priority. Since our founding, we have worked to establish high standards of compliance and social responsibility in the supply chain.



BIG is committed to responsible and ethical sourcing for all human hair used in our products, and to honoring the human rights of individual participants in our supply chain processes — from the people who sell or donate hair, to the workers carefully hand-crafting extensions. As a signatory to the UN Global Compact, BIG adheres to the Ten Principles in the areas of human rights, labor, environment, and anti-corruption. We support and respect internationally proclaimed human rights and strive to make sure we are not complicit in any human rights abuses. BIG strictly prohibits our suppliers from purchasing hair from areas where there are known human rights violations.

To support these commitments, BIG has established the following key goals for managing our supply chain:

- Independent Social Compliance Audits, with corrective actions completed at 100% of key suppliers;
- Lot traceability for collectors for 100% of raw hair supply; and,
- Ethical Sourcing and Human Rights training for 100% of factories and major collectors.

## BIG's Supply Chain Management

BIG's Chief Operating Officer (COO) reports directly to the CEO and is responsible for overall supply chain and compliance management. This role chairs the BIG Supply Chain Committee, which meets quarterly to review policy, direct sourcing strategy, report progress, and assess performance. The Supply Chain Committee also includes the CEO, the Director of Supply Chain, and other senior executives from the business. The Director of Supply Chain is responsible for day-to-day planning, purchasing, and sourcing activities — working closely with leaders from our various brands. We share supply chain strategy and performance updates with the Board of Directors on a quarterly basis.

We established an enterprise-wide ethical sourcing policy, adopted by all our brands, and have created a supplier assessment system to expand our controls and maintain the highest ethics standards in the industry. Please refer to our [company sourcing page](#) for our sourcing criteria and policy.

BIG utilizes a network of international vendors to source 100% human hair and supporting accessories. Hair is carefully sourced mainly from China, with the remainder coming from India, Myanmar, Vietnam, and Mongolia.

Women sell their cut or thinned hair to local hair collectors, who transport the hair to manufacturers in China and Bangladesh. In these facilities, the hair is hand-sorted by length, cleaned, sewn together, dyed, and prepped for distribution. After going through extensive quality-checks, finished products are shipped to our distribution facilities in the U.S., U.K., and Germany, and then sent to distributors, salons, and end-consumers.

To manage compliance and performance in the supply chain, BIG launched the Traceability and Transparency Initiative in mid-2019 to ensure responsible business practices were maintained in the supply chain. As a preliminary step, we ask all suppliers to complete an extensive self-assessment on key areas related to our [Supplier Code of Conduct](#) (Supplier Code). Using this information, BIG engages an independent, third-party auditor, Bureau Veritas, to perform annual audits to assess compliance with human rights policies, labor regulations, safety requirements, environmental regulations, and local laws.

BIG uses a Vendor Scorecard to rate each major supplier on a quarterly basis. We share the results with vendors to help improve performance in inventory management, quality, communication, housekeeping, lead-time, production, and social compliance responsiveness. We award high scores with a “BIG preferred supplier” status, which gives these suppliers preferential consideration for new or expanded business opportunities. Suppliers can see peer scores for context to better understand their ratings. In 2019 and 2020, we scored all 11 of our hair suppliers using the Vendor Scorecard.

In addition, BIG enters into Supplier Manufacturing Agreements with all key suppliers, which define the contractual obligations for BIG and the vendor. BIG’s supply chain leadership normally visits all key suppliers on a regular basis. In 2020, due to COVID-19 travel restrictions, BIG maintained communication with suppliers through monthly video calls.

---

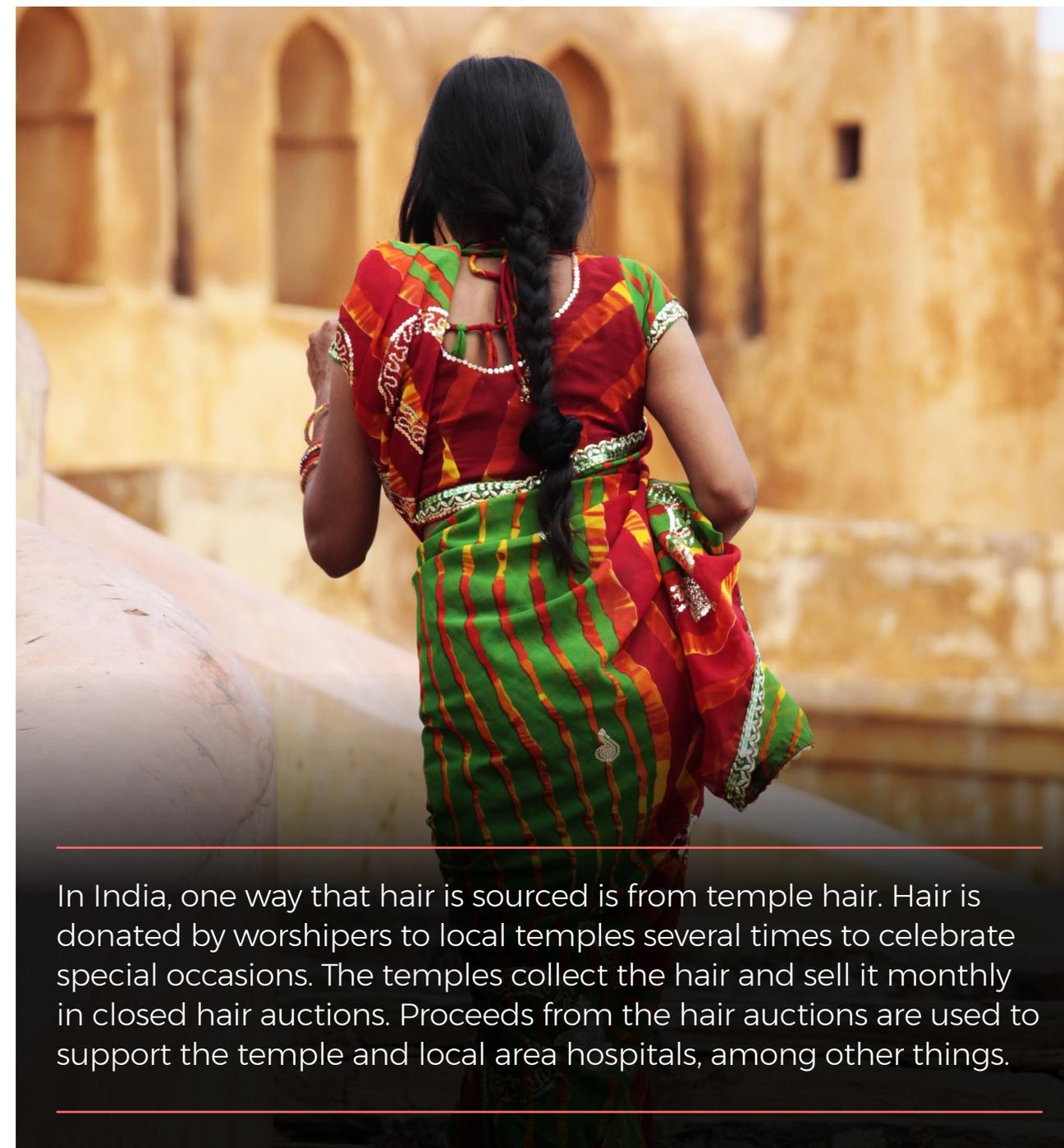
We award high scores with a “BIG preferred supplier” status, which gives these suppliers preferential consideration for new or expanded business opportunities.

---

#### MAJOR SUPPLIERS ASSESSED THROUGH THE VENDOR SCORECARD



#### HAIR SUPPLIERS ASSESSED BY BUREAU VERITAS ON-SITE AUDITS




---

In India, one way that hair is sourced is from temple hair. Hair is donated by worshipers to local temples several times to celebrate special occasions. The temples collect the hair and sell it monthly in closed hair auctions. Proceeds from the hair auctions are used to support the temple and local area hospitals, among other things.

---

# Trusted Relationship With Suppliers

---

**BIG is committed to human rights and ethical sourcing in the supply of our products, and we continue to expand our controls to maintain the highest standards in the industry.**

One element supporting this commitment is the long-term relationships BIG has forged with key suppliers over the years. We have worked with our top suppliers for over 10 years, many since BIG was founded, and we award business only to vendors who will commit to our standards.

All direct BIG suppliers across all our brands are required to uphold our Supplier Code, which includes expectations for labor standards, wage guidelines, freedom of association, health and safety, anti-corruption, environmental protection, business integrity, and compliance with local, national, and international laws.

Workers must meet the minimum legal age requirement, and any use of forced labor, slavery, servitude, or trafficking is strictly prohibited. We require factories to meet minimum wage and benefit regulation and comply with national labor hour provisions. Our suppliers must also maintain the required environmental permits, and properly handle product and materials to ensure safety and reduce waste. During 2019 and 2020, key vendors were trained on the concepts of the Supplier Code by the Supply Chain team.

---

Our long-lasting and exclusive relationships with trusted vendors have allowed us to better support our suppliers on their own ESG journeys.

---



We assess compliance with the Supplier Code through detailed questionnaires, regular in-person factory visits and inspections, and social compliance audits conducted by independent, third-party auditor, Bureau Veritas. In late 2019 and 2020, Bureau Veritas conducted social compliance audits across all our hair-extension suppliers. These audits identified some levels of non-compliance to our standards — primarily for record-keeping and safety regulations. Each factory was required to submit corrective action plans for all areas of concern. The audits showed strong compliance to standards for wage, child labor, forced labor, harassment, non-discrimination, women’s rights, and freedom of association.

Action plans were also instituted as a follow up to all Bureau Veritas and Vendor Scorecards audits and inspections. In 2021, we contracted with Bureau Veritas for follow-up audits at all locations and will report on these results in future disclosures.

Our long-lasting and exclusive relationships with trusted vendors have allowed us to better support our suppliers on their own ESG journeys, in exceeding local regulations, and going beyond compliance. For example, with our encouragement, our suppliers installed special equipment to handle wastewater, long before wastewater treatment was a focus in Chinese regulations.

# Sustainable and Transparent Sourcing

**Respectful sourcing of our products is one of BIG's top priorities. We are keenly aware of the unique nature of our product and its source – hair traded as a good from individuals across the globe.**

As BIG does not buy hair directly from hair donors, the quest for greater transparency has driven many of our current policies and programs. We continue to build in transparency and controls in our supply chain to protect all our stakeholders. To fully trace hair to the source is complicated, with potentially many intermediaries between the donor and the final market where our suppliers purchase the hair. Despite these complexities, we believe that we can continue to improve the transparency of our supply chain, in collaboration with our suppliers and other partners.

BIG is committed to investing in further examining and understanding the journey from hair donors to our customers, and we are leading the industry in the traceability of our hair supply chain. We work with our manufacturing suppliers to purchase the hair that goes into our products. Our Ethical Hair Sourcing policy requires our factories to ensure fair compensation for hair purchases from donors/suppliers and prohibits any form of coercion in the collection of hair.

Our suppliers must attest to their commitment to follow principles established in our Supplier Code, such as prohibiting exploitation, providing fair compensation, respecting all participants, and adhering to specific no-buy regions identified by BIG. We rely on our suppliers to play a critical role in our ethical sourcing, further reinforcing the trusted relationship our company has with our suppliers.

One of the key purposes of our Traceability and Transparency Initiative is to safeguard our commitment to ethical sourcing and advocate fair compensation. One way we do this is through our lot tracing program. The program requires all vendors to include a bar-coded lot-tracking identification on every package. This lot code allows us to trace each item to the factory and time-period of production. In 2020, we extended the lot tracking to the upstream suppliers to our factories. Purchases from major hair collectors are recorded with a lot number, collection date, collector name, and source region.

BIG actively monitors global threats to human rights across our supply chain and takes steps to mitigate those risks within our operations. In 2020, due to reports of human rights violations in an Asian region, BIG responded by adding the region to our do-not-buy list and confirmed compliance with all our suppliers. Through increasingly targeted audits led by trustworthy third parties and internal education, BIG is always looking to respond to the changing landscape of human rights.

We piloted this initiative with three of our primary suppliers who procure hair from hair collectors, and it is now being rolled out to all suppliers who procure hair for our products. As part of this initiative, BIG representatives also conducted in-person visits to all factories and visited top hair collectors.

In 2020, we launched two additional initiatives to continue strengthening our products' traceability.

- **Region Tracing:** All hair-extension factories report monthly purchases by region to BIG Supply Chain Management. Identifying the source region ensures we are not buying hair from prohibited regions, and enables BIG to move another step closer in fully tracing the hair to the donor. Since September 2020, we traced 100% of total global purchases back to the region in China where the hair originated, or the country of origin outside of China.

- **Collector Commitment Forms:** A hair collector must provide a commitment form to the factory with each lot sale to help our suppliers with collector-related risk screening. With each lot, the seller identifies the region where the hair was collected, the amount sold, and the location of the transaction. The seller is required to sign this form and confirm that the hair was ethically sourced with fair compensation, and that the hair did not come from a prohibited region. This initiative was piloted with our three primary suppliers, who – like BIG – are committed to upstream responsible sourcing. We are now in the process of implementing this tracking at all of our suppliers.

Our first-of-its-kind lot tracing program is a first step – albeit an important one – in an extensive process to map out the supply chain to the source. Moving forward, BIG plans to continue advancing our supplier auditing system, enhance upstream tracking, and bolster local relationships to continue our commitment to a more transparent supply chain.

# OUR PEOPLE

---

BIG is a unique and empowering place to work, and our culture of teamwork and excellence permeates across all facets of the organization. Recognizing the value of our people is one of our company's key values, and we demonstrate this by embracing diversity and kindness. Our focus on our people has helped position BIG as an employer of choice.

The BIG System, our approach to business, places our people at the forefront of everything we do. We have demonstrated this philosophy throughout the COVID-19 crisis. We worked with team members at an individual level to minimize the personal impacts our business decisions had on their lives, and restored nearly our entire team after a furlough period. As a tech-forward company, we transitioned to work-from-home culture easily, and supported flexible schedules as we adjusted to a new reality.

BIG is also proud of the benefits we offer our team members. We offer paid parental leave and flex time, and team members receive a comprehensive benefits package, including medical, dental, life insurance, vacation, competitive paid time off, and a 401k plan. While BIG’s benefits package is competitive, we are most proud of our collaborative and inclusive culture, which plays a “big” part in attracting and retaining talent to help us grow.

## GRAB-AND-GO WORK FROM HOME DRIVE-THROUGH EVENT

Our team members are our family. Even when we are not all in the office together, we continue to work hard to make sure our team members feel physically and emotionally safe and supported.

For example, in September 2020, we hosted our first ever drive-through event. Prior to the event, team members submitted a list of all of the office supplies they needed to do their job successfully, from office chairs to Post-it notes.

On the day of the drive-through, team members were greeted not only with their requested supplies, but swag bags with cosmetics and accessories, gift cards for everyone to cover lunch, a food and drink station, and door prizes. Team members also gathered outside the office for a masked and socially distanced gathering.

Events like these have helped us create and maintain our strong sense of community.



Team Members	2020 Headcount
Total	322
Part-Time Team Members	33
Temporary Team Members	6



# Diversity, Equity, and Inclusion

**One of the ways BIG lives our values is by actively promoting DE&I. We aim to create and foster a workforce that reflects and contributes to the diverse, global community in which we operate.**

At BIG, our people make the difference: for our customers, for our brands, for our communities, and for our workplace. Each person offers a unique set of ideas, beliefs, and skills shaped by their heritage, background, and culture, and we consider this diversity to be our most important resource — helping us connect people and make business succeed. Therefore, we take a collective responsibility to create an environment where team members feel included, respected, and comfortable bringing their whole self to work.

At BIG, inclusion means fostering respect and a team spirit in the workplace, embracing and leveraging the multicultural essence of the company, and providing equal opportunities to talented individuals. By understanding and leveraging the different dimensions of diversity in our workforce, we drive the empowerment, collaboration, and innovation needed to be a global leader in our industry.

Our Director of People & Culture, who is responsible for human capital management at BIG, reports to the CEO. The Board of Directors is ultimately responsible for DE&I at BIG, and all board meetings include a DE&I update. BIG's DE&I strategy and vision are managed, driven, and implemented by the DE&I Committee, under the sponsorship of members of the Executive Leadership. The 15 Committee members include representation from all brands. The Committee has set company-wide goals, as well as ushered in new educational initiatives and training to address DE&I topics.

In 2020, we formalized our DE&I approach through a Diversity and Inclusion Charter, which applies to all BIG team members worldwide. Each team member is empowered and responsible for implementing the Charter in their day-to-day work, and in their relationship with all of our stakeholders. We urge careful monitoring of any inappropriate workplace conduct. Our team members are encouraged to report any improper behavior, according to local laws and regulations, to their manager or HR/People & Culture representative.

## 70%

of BIG brands are led by women



## 33.3%

of Executive Leaders across the globe are women

To better understand our workforce and help identify team member needs and opportunities for improvement, BIG conducted a diversity survey in 2020. We now actively communicate stories of inclusion from around the company, and all monthly company-wide meetings now include a diversity update. Additionally, in 2021, we plan to roll out a new process to educate hiring managers of best practices related to unbiased hiring, to help strengthen our DE&I commitments from the beginning of the hiring process.

BIG expressly prohibits any form of unlawful harassment or discrimination. We absolutely do not tolerate improper interference with the ability of other team members to perform their expected job duties. We recently instituted a new sexual harassment training, which is now required for all managers.

Lastly, while not focused on our workforce, but an important initiative within our DE&I strategy, BIG has committed to integrate more DE&I in our marketing, to encompass and reflect the diversity of our customers. We have begun working with our brands to encourage a more proactive approach in showing diversity through advertising and our larger marketing efforts.

In the future, we are committed to expanding the diversity of our Executive Leadership team, as well as fostering inclusion and diversity efforts throughout our brands. This commitment includes creating a DE&I Committee Page on our intranet that will house a Read, Listen, and Watch list to support, and encourage learning around DE&I topics throughout the company. Additionally, we plan on hosting a DE&I Education Summit in the fall of 2021, which will include panel discussions with Q&A, featuring passionate guest speakers to enlighten and educate our BIG staff.

**Executive Leadership**

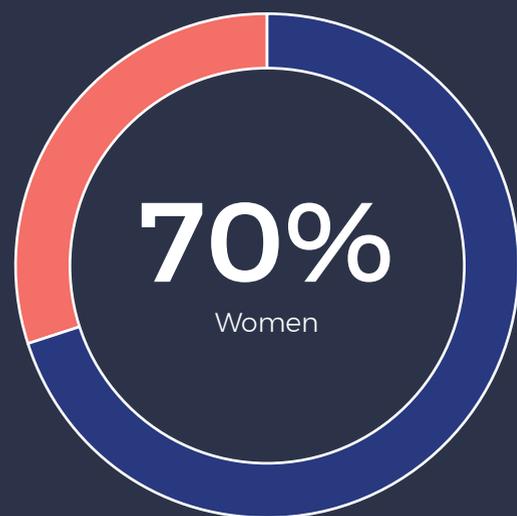
Women	33%
Minorities*	8%

**Supervisors/Managers**

Women	44%
Minorities*	17%*

\*This data applies to our U.S.-based team members only.

**TOTAL WORKFORCE**



# Team Member Attraction, Retention, and Development

**Our team members use their creativity and talent to innovate products and solutions, meet new market demands, and offer the highest-quality products in the industry.**

As one of the fastest-growing companies in Utah, BIG has developed a high-performance corporate culture that serves as the cornerstone of our company’s ongoing success. Our culture of agility and entrepreneurship helps us attract highly motivated talent, and we are an employer of choice through an inclusive and kind workplace where everyone can learn and grow.

BIG has a strong track record of retaining and developing our team members. Team members are held accountable for their own individual goals, and are empowered with resources and support to succeed. BIG invests in the development of each team member – constantly challenging them to learn and reach their full potential.

For example, all team members can access BIG University, which is based on the BIG System and designed to teach team members about our brands, products, mission, and values. Development opportunities include skills training through BIG University, quarterly training, and leadership opportunities. Our policy is that all team members receive performance and career development reviews.

Employees	2020 Metrics
Total Hires	126
Women	92
Men	34
Total Turnover	58



We created a Salt Lake City Leadership Team and Global Leadership Team to teach leadership skills to a promising selected cohort of team members. Team compositions are representative of the organization’s demographics, and include team members across BIG divisions, including warehouse, customer service, finance, and other departments. We also have team member-driven committees, such as a committee focusing on community outreach, and another overseeing cultural activities for the company. We are testing various ways of growing leadership capability of our team members.

In 2020, we conducted 360-degree reviews for all executives, and in 2021, we will conduct similar reviews for all director- and managerial-level team members. We recently updated our team member development strategy to include:

- Leadership skill development (monthly HR certification program for leaders);
- Operations supervisor training (targeted skills training);
- Personal growth workshops (quarterly workshops for all global team members);
- Global HR Forum (monthly discussion of global HR leaders on pressing topics); and,
- Business acumen trainings for all global team members.

In response to team member needs, in early 2021, we launched new mental health resources and support for team members. We also plan to roll out a new performance management program (that we call BIG Perform) and a career development program.

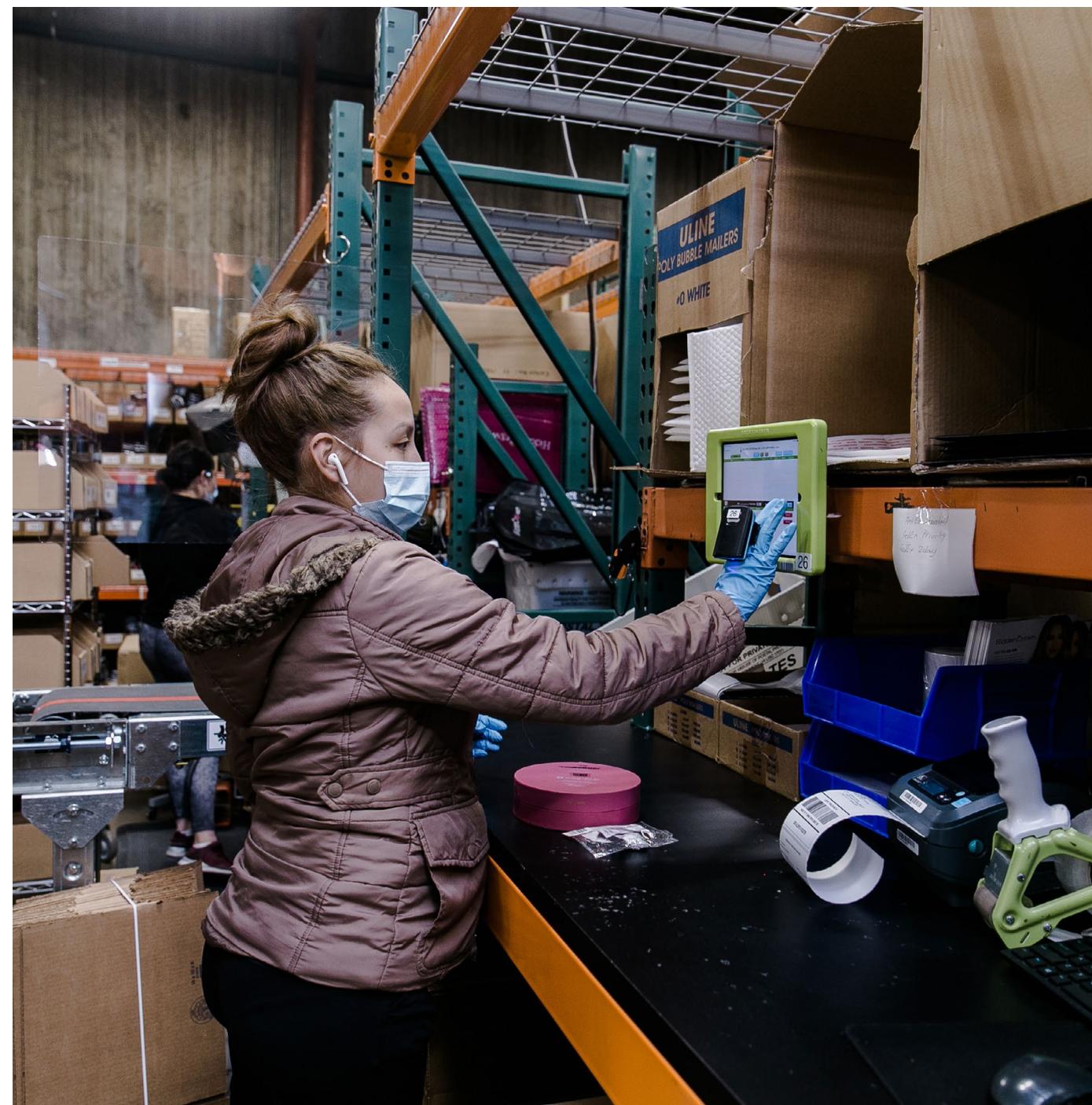
# Health and Safety

**The health and safety of our team members worldwide, as well as throughout our supply chain, are paramount to our business.**

BIG does not have a large industrial presence, and most of our team members work in an office setting and must follow our health and safety procedures. BIG has limited operations, including five warehouses in Utah, Florida, California, the U.K., and Germany, and each site has a Director of Operations responsible for health and safety processes. We comply with all local, state, and national health and safety regulations to create a safe working environment for our team members. Our Code of Conduct includes our standards for workplace safety, such as maintaining a smoke-, drug-, and alcohol-free work environment, and workplace violence prevention. BIG tracks all workplace injuries and related illnesses globally.

Our [Supplier Code](#) covers the health and safety requirements of our suppliers. Under the Supplier Code, suppliers must provide all of their workers with a healthy and safe work environment, including establishing procedures and training to detect, avoid, and mitigate any potential risk to their workers' health and safety. Compliance on supplier health and safety is monitored during annual third-party audits of the factories.

During the COVID-19 crisis, the health and safety of our workforce was our utmost priority. We transitioned to remote work immediately, and took increased precautions for any in-person interactions, including sanitizing stations, increased contact surfacing cleaning, social distancing, and mask wearing. We provide masks and hand sanitizer at every entrance, so that team members are equipped with what they need. As we begin to transition back into office-working, we continue to prioritize the health and safety of our team members.



# ENVIRONMENTAL IMPACT

---

As the largest hair extension business in the U.S., and one of the largest globally, we recognize the environmental impact inherent in our business operations.



We are passionate about creating a more sustainable business and minimizing harm to the environment by aligning our business actions with our BIG core values. With our multi-brand, multi-channel platform, we already have a number of environmental initiatives underway, discussed in the following subsections.

Climate change directly impacts the areas where our suppliers, team members, and customers live and work, and therefore, mitigation efforts are integral to our business landscape. Further, our efforts provide our stakeholders the confidence that they are supporting a responsible company that is actively working to minimize the negative effects of manufacturing on people, animals, and the environment.

In 2021, we launched an Environmental Steering Committee. This cross-enterprise group will develop an official BIG environmental policy and action plan, for which the main priorities will be reducing our overall footprint, managing the risks of climate change on our supply chain, and increasing environmental considerations throughout our value chain. They will also help support establishing company-wide KPIs and data collection, which will form the baseline of our future goal-setting. We look forward to showcasing the new Committee's efforts and progress against these goals in future disclosures.

# Measuring, Reducing, and Offsetting Our Operational Footprint

**To begin our journey to eventual net neutrality, BIG measured the main contributors to our emissions footprint. In our case, we measured the emissions associated with our upstream and downstream shipping and all operational electricity. Based on our measurements, we began to take steps to reduce our impact and improve the sustainability of our business by decreasing energy usage, minimizing office waste, offsetting carbon emissions with non-governmental organization partners, and promoting conservation.**

## BIG'S APPROACH TO EMISSIONS AND ENERGY REDUCTION

BIG and all of our brands deeply care about the critical issue of climate change, and in response, we are taking action to measure, reduce, and offset our environmental impacts.

### Energy Usage

Electricity Consumption <sup>1</sup>	424,034 kWh (kilowatt-hour)
Heating Consumption (natural gas <sup>2</sup> )	12,293 CCF (centum cubic feet)

<sup>1</sup> This includes all global BIG offices and warehouses

<sup>2</sup> Salt Lake City location only

As part of our environmental commitment and inaugural sustainability report efforts, we have begun to take a more proactive approach to calculating our carbon footprint. Below is preliminary data from our facilities and shipping in 2020. In the future, we plan to create a process to more comprehensively calculate our carbon footprint.

Source		Tons of CO <sub>2</sub> in 2020 <sup>1</sup>
Scope 1 and 2	Facilities in Salt Lake City, Florida, and California Electricity and Heating	82
	International Facility Electricity and Heating	9.8
Scope 3	Domestic Shipping for U.S. Brands	564
	Estimated Upstream Shipping for U.S. Brands	289

<sup>1</sup> All values are estimated, and do not represent a complete carbon footprint inventory.

Based on these results, we have made improvements to reduce our environmental impact. Efforts to date include:

- Continuously reducing our shipping needs by consolidating and optimizing routes; and,
- Upgrades in our warehouses, such as LED lighting and motion sensors, and completing a radiant heat project to improve energy efficiency.

BIG is currently laying the groundwork to decrease air freight shipping and increase ocean travel for a greater percentage of our products that come from our suppliers overseas. Given more than 80% of our shipping is currently by air, this will help BIG to significantly reduce our carbon footprint. We estimate that our upstream shipping emissions will decrease by 10–15%.



## Brand Highlight

BIG's Florida office partners with a global non-governmental organization that plants trees in degraded areas within biodiversity hotspots. This reforestation provides additional habitat for endangered species, and removes carbon from the atmosphere to offset the impacts from our regional business operations. We have directly contributed to the following reforestation projects: [Western Andes Cloud Forest](#), [REGUA Brazil](#), and [Coastal Northwest Ecuador Forest](#). In 2020, our funds supported the planting of 10,000 trees, which offset 900 tons of carbon. By expanding native habitat and connecting fragments, these projects create wildlife corridors that will help endangered and threatened wildlife populations to recover. For example, the Ecuador Forest project is helping 15 endangered or threatened species, including white-fronted capuchin monkeys, critically endangered emerald glass frogs, grey-backed hawks, and many more. This also ensures the sites will remain protected through an alliance with Ecuadorian-based non-profits.

## WASTE AND PAPER REDUCTION

Our direct operations produce a minimal amount of waste, primarily office waste. In our corporate offices, we have made significant progress in going paperless, thereby minimizing our direct impact from waste. Other initiatives include waste separation, recycling, and a paper reduction system that has been rolled out at three of our facilities. Our warehousing operations reuse materials whenever possible, and nearly half of waste generated is recycled (47.5%).

Waste (all locations)	Measurement, in cubic yards
Total Waste	7,407
Waste Recycled	3,522
Waste Sent to Landfill	3,885

# Environmental Considerations Throughout Our Value Chain

## MANAGING THE RISKS OF CLIMATE CHANGE ON OUR SUPPLY CHAIN

To manage upstream climate change risks, we are working closely with our suppliers on mitigation strategies. Through our [Supplier Code](#), we expect all suppliers to have an environmental policy, and to adhere to all local laws and regulations regarding the protection of the environment. We also encourage suppliers to support a precautionary approach to all environmental matters, in order to promote greater environmental responsibility.

Through our Supplier Code, our suppliers must monitor all hazardous and chemical substances, and ensure their release through production do not pose a threat to the environment. Furthermore, we expect all suppliers to treat wastewater and solid waste prior to discharge/disposal.

We encourage our suppliers to reduce or eliminate all types of waste through material substitution, conservation, recycling, modifying production, and maintenance. BIG is proud of our waste reduction accomplishments to date, and will continue working with our suppliers to help them go above compliance to minimize their own impact through innovative solutions.

## PACKAGING

Eco-friendly packaging and product development is a BIG passion. Our brands feel strongly about making a difference through sustainable and environmentally friendly materials, and reducing plastic-use, even in instances in which these choices may have increased production costs. Commitments to sustainable packaging are driven at the brand level, and BIG offers support and direction for executing these initiatives, and works closely with our suppliers to create better packaging solutions.



Current initiatives to support eco-friendly packaging include: using reusable cartonnage, using Forest Stewardship Council (FSC) paperboard for shippers and packaging, printing with soy ink, using 100% recycled plastic, and switching from poly-mailers to recyclable paperboard, which has better recycling statistics than almost any other packaging material.

Packaging (cumulative for all brands)	
Recycled Content	12%
FSC Paperboard	18%



# GIVING AND COMMUNITY

BIG is in the business of making the world a more beautiful place. Giving is part of our company DNA – since our founding, we have focused on creating a positive impact along our entire value chain, from the women donating their hair, to the communities where our team members live and work.



# BIG's Commitment to Our Communities

BIG believes in giving back to and serving causes that are often overlooked. Our company philanthropy efforts are led through our BIG Giving Committee, which is composed of team members from across the company. This committee looks for ways to give back both locally and abroad, and to do so in ways that align with the BIG members' individual areas of passion. Past initiatives included our 2020 Christmas drive, planting 225,000 trees in 2019, and donating products to at-risk women in the local community.

## Giving Highlights for 2020

### CORPORATE LEVEL GIVING

Forever Young Foundation	<b>\$70,000</b>
--------------------------	-----------------

### BRAND COMMUNITY GIVING HIGHLIGHTS

Personal protective equipment for Stylists (Luxy, IDC)	<b>\$17,150</b>
Hearts for India (hairtalk)	<b>\$15,000</b>
Beauty Associations to Assist Stylists (Halo, IDC)	<b>\$10,920</b>
Saving Nature (Hotheads)	<b>\$7,000</b>
SLC Mutual Aid for Homeless (Donna Bella, Hidden Crown, Babe)	<b>\$2,000</b>



### Brand Highlight

Our brand leaders are passionate about making a difference, and 100% of our brands are engaged in local charitable activities. For example, in 2018, Glam Seamless founded Glam Girls, a non-profit mentorship program that provides scholarships to high school girls in low-income areas, and a roadmap to success to help them discover their inner strength and beauty.

Hotheads and hairtalk donate monetary funds to Heart for India Foundation, a non-political, non-governmental, and non-religious organization whose mission is to help underprivileged children gain access to education in India, train young women to gain professional skills, and earn a diploma to break the cycle of poverty.

## New Philanthropic Strategy

In 2020, BIG took an exciting step to formalize our philanthropic initiatives. We developed a targeted giving strategy that incorporates BIG's values and team member interests, while engaging and serving the global communities where we source our products. To fulfill our mission, BIG established a vetting process to select from among outstanding organizations in line with our priority SDGs. Additionally, BIG joined Pledge 1%, a program through which we have committed that 1% of our annual profit will be donated to select organizations. We are also creating a grants program that specifically targets our priority UN SDGs and addresses impacts throughout our supply chain.



## GIVING DURING COVID-19

With strict orders of a nationwide quarantine, the majority of hairstylists were forced to close shop, causing them to lose their wages. This year, our teams across the country united to aid those negatively affected by the COVID-19 crisis. Our hair extension and beauty-related brands have given tens of thousands of dollars to stylists and healthcare professionals worldwide.

### Brand Highlights

- Babe Hair Extensions launched a Lay Low and Learn program, offering online certification courses to hairstylists for a \$20 donation. One hundred percent of the revenue goes to the Professional Beauty Association (PBA), which provides financial relief to hair professionals. This program reached its goal of raising \$50,000.
- HALOCOUTURE® announced their new social media campaign #HalosforHeros – for over 25 days they honored 25 healthcare professionals and first responders. The brand graciously donated \$25,000 worth of product to those on the front line of the health crisis. They are also hosting online education classes for a \$20 donation, where all the proceeds will go directly to the PBA disaster relief fund.
- Luxy committed to providing 30,000 masks to local hospitals. They also ran a campaign where customers could get \$5 off and a free gift if they donated 10 masks.
- hairtalk® is helping with the need for masks, and donated 2,500 so far to hair professionals. Furthermore, they are offering a free stylist precautionary kit with every order exceeding \$250. The kit for hair stylists includes a protective hat and face shield, disposable face mask, protection poncho, and more. The kit for clients also features protection items. A portion of the proceeds from the precautionary kit sales are donated to the PBA relief fund.

# ABOUT THIS REPORT

This inaugural report covers key ESG highlights and initiatives focusing on 2020.

This report references the GRI Standards. The data is from January 1, 2020 through December 31, 2020, unless otherwise noted. Data was collected from BIG corporate operations only, unless otherwise noted. In the future, we plan to publish an ESG report annually.

We welcome your feedback about this report. Please direct your comments or questions to [info@beautyindustrygroup.com](mailto:info@beautyindustrygroup.com).



# GRI Content Index

## General Disclosures

GRI Standard	Disclosure	Location/Direct Answer
<b>ORGANIZATIONAL PROFILE</b>		
GRI 102: General Disclosures	102-1 Name of the organization	Beauty Industry Group (BIG)
	102-2 Activities, brands, products, and services	<a href="#">About BIG</a>
	102-3 Location of headquarters	Salt Lake City, Utah
	102-4 Location of operations	<a href="#">About BIG</a>
	102-5 Ownership and legal form	<a href="#">About BIG</a>
	102-6 Markets served	<a href="#">About BIG</a>
	102-7 Scale of the organization	<a href="#">About BIG</a>
	102-8 Information on employees and other workers	<a href="#">About BIG</a> , <a href="#">Our People</a>
	102-9 Supply chain	<a href="#">About BIG</a> , <a href="#">Responsible Supply Chain</a>
	102-10 Significant changes to the organization and its supply chain	BIG sold Babe Lash in 2020.
	102-12 External initiatives	<a href="#">Sustainability at BIG</a>

GRI Standard	Disclosure	Location/Direct Answer
<b>STRATEGY</b>		
GRI 102: General Disclosures	102-14 Statement from senior decision-maker	<a href="#">CEO Message</a>
	102-15 Key impacts, risks, and opportunities	<a href="#">About BIG</a> , <a href="#">CEO Message</a> , <a href="#">Sustainability at BIG</a> , <a href="#">Business Resilience</a>
<b>ETHICS AND INTEGRITY</b>		
GRI 102: General Disclosures	102-16 Values, principles, standards, and norms of behavior	<a href="#">Mission and Values</a>
	102-17 Mechanisms for advice and concerns about ethics	<a href="#">Corporate Governance</a>
<b>GOVERNANCE</b>		
GRI 102: General Disclosures	102-18 Governance structure	<a href="#">Corporate Governance</a>
<b>STAKEHOLDER ENGAGEMENT</b>		
GRI 102: General Disclosures	102-40 List of stakeholder groups	<a href="#">Stakeholder Engagement</a>
	102-42 Identifying and selecting stakeholders	<a href="#">BIG's ESG Priorities</a> , <a href="#">Stakeholder Engagement</a>
	102-43 Approach to stakeholder engagement	<a href="#">BIG's ESG Priorities</a> , <a href="#">Stakeholder Engagement</a>
	102-44 Key topics and concerns raised	<a href="#">BIG's ESG Priorities</a>
<b>REPORTING PRACTICE</b>		
GRI 102: General Disclosures	102-46 Defining report content and topic boundaries	<a href="#">Sustainability at BIG</a>
	102-47 List of material topics	<a href="#">BIG's ESG Priorities</a>
	102-48 Restatements of information	We have not made any restatements of information in this report

GRI Standard	Disclosure	Location/Direct Answer
GRI 102: General Disclosures	102-49 Changes in reporting	This is BIG's first ESG report
	102-50 Reporting period	This 2020 Sustainability Report covers BIG operations from January 1, 2020, through December 31, 2020, unless otherwise indicated.
	102-51 Date of most recent report	This is BIG's first ESG report
	102-52 Reporting cycle	<a href="#">About This Report</a>
	102-53 Contact point for questions regarding the report	<a href="#">About This Report</a>
	102-54 Claims of reporting in accordance with the GRI Standards	This report references the GRI Standards
	102-55 GRI content index	<a href="#">Content Index</a>
	102-56 External assurance	This report has not been externally assured

## Specific Standard Disclosures

GRI Standard	Disclosure	Location/Direct Answer
Economic Topics		
<b>PROCUREMENT PRACTICES</b>		
GRI 103: Management Approach	103-1 Explanation of the material topic and its boundary	<a href="#">Responsible Supply Chain</a>
	103-2 The management approach and its components	<a href="#">Responsible Supply Chain, BIG's Supply Chain Management</a>
	103-3 Evaluation of the management approach	<a href="#">Responsible Supply Chain, BIG's Supply Chain Management</a>

GRI Standard	Disclosure	Location/Direct Answer
<b>Environmental Topics</b>		
<b>MATERIALS</b>		
GRI 103: Management Approach	103-1 Explanation of the material topic and its boundary	<a href="#">Packaging</a>
	103-2 The management approach and its components	<a href="#">Packaging</a>
	103-3 Evaluation of the management approach	<a href="#">Packaging</a>
	301-2 Recycled input materials used	<a href="#">Packaging</a>
<b>ENERGY</b>		
GRI 103: Management Approach	103-1 Explanation of the material topic and its boundary	<a href="#">BIG's Approach to Emissions and Energy Reduction</a>
	103-2 The management approach and its components	<a href="#">BIG's Approach to Emissions and Energy Reduction</a>
	103-3 Evaluation of the management approach	<a href="#">BIG's Approach to Emissions and Energy Reduction</a>
GRI 302: Energy	302-1 Energy consumption within the organization	<a href="#">BIG's Approach to Emissions and Energy Reduction</a>
<b>EMISSIONS</b>		
GRI 103: Management Approach	103-1 Explanation of the material topic and its boundary	<a href="#">BIG's Approach to Emissions and Energy Reduction</a>
	103-2 The management approach and its components	<a href="#">BIG's Approach to Emissions and Energy Reduction</a>
	103-3 Evaluation of the management approach	<a href="#">BIG's Approach to Emissions and Energy Reduction</a>
GRI 305: Emissions	305-1 Direct (Scope 1) GHG emissions	<a href="#">BIG's Approach to Emissions and Energy Reduction</a>
	305-2 Energy indirect (Scope 2) GHG emissions	<a href="#">BIG's Approach to Emissions and Energy Reduction</a>
	305-3 Other indirect (Scope 3) GHG emissions	<a href="#">BIG's Approach to Emissions and Energy Reduction</a>

GRI Standard	Disclosure	Location/Direct Answer
<b>EFFLUENTS AND WASTE</b>		
GRI 103: Management Approach	103-1 Explanation of the material topic and its boundary	<a href="#">Waste and Paper Reduction</a>
	103-2 The management approach and its components	<a href="#">Waste and Paper Reduction</a>
	103-3 Evaluation of the management approach	<a href="#">Waste and Paper Reduction</a>
GRI 306: Waste	306-1 Waste generation and significant waste-related impacts	<a href="#">Waste and Paper Reduction</a>
	306-2 Management of significant waste-related impacts	<a href="#">Waste and Paper Reduction</a>
<b>Social Topics</b>		
<b>EMPLOYMENT</b>		
GRI 103: Management Approach	103-1 Explanation of the material topic and its boundary	<a href="#">Our People</a>
	103-2 The management approach and its components	<a href="#">Our People</a>
	103-3 Evaluation of the management approach	<a href="#">Our People</a>
GRI 401: Employment	401-1 New employee hires and employee turnover	<a href="#">Our People</a>
<b>DIVERSITY AND EQUAL OPPORTUNITY</b>		
GRI 103: Management Approach	103-1 Explanation of the material topic and its boundary	<a href="#">Our People – Diversity and Inclusion</a>
	103-2 The management approach and its components	<a href="#">Our People – Diversity and Inclusion</a>
	103-3 Evaluation of the management approach	<a href="#">Our People – Diversity and Inclusion</a>
GRI 405: Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	<a href="#">Our People – Diversity and Inclusion</a>

GRI Standard	Disclosure	Location/Direct Answer
<b>LOCAL COMMUNITIES</b>		
GRI 103: Management Approach	103-1 Explanation of the material topic and its boundary	<a href="#">Giving and Community</a>
	103-2 The management approach and its components	<a href="#">Giving and Community</a>
	103-3 Evaluation of the management approach	<a href="#">Giving and Community</a>
<b>SUPPLIER SOCIAL ASSESSMENT</b>		
GRI 103: Management Approach	103-1 Explanation of the material topic and its boundary	<a href="#">Responsible Supply Chain</a>
	103-2 The management approach and its components	<a href="#">Responsible Supply Chain</a>
	103-3 Evaluation of the management approach	<a href="#">Responsible Supply Chain</a>
GRI 414: Supplier Social Assessment	414-2 Negative social impacts in the supply chain and actions taken	<a href="#">Responsible Supply Chain</a>



[beautyindustrygroup.com](http://beautyindustrygroup.com)