Human Rights Policy

At Beyond, Inc. ("Beyond," "we," or "our"), we are committed to conducting business in a manner that respects, protects, and supports human rights, including the rights of women, children, and minority groups. We support the worldwide eradication of human trafficking, slavery, forced or compulsory labor, child labor, and other abusive labor practices. We require our suppliers to maintain high ethical standards in producing and transporting products offered for sale on our websites, including the obligation to avoid all forms of forced or compulsory labor or other abusive or illegal labor practices. We recognize our business activities can impact human rights of our employees, workers in the supply chain, and our customers ("Stakeholders"). We seek to avoid adverse impacts and remedy impacts if they occur.

Our Human Rights Policy ("Policy") applies to our company, employees, and our suppliers. We considered aspects of the <u>UN Universal Declaration of Human Rights</u>, <u>OECD Guidelines for Multinational Enterprises</u>, and the <u>UN Guiding</u> <u>Principles onBusiness and Human Rights</u> as we established this Policy.

As part of our ongoing commitment to human rights, we are committed to providing an effective remedy if we cause or contribute to an adverse human rights impact. We will continue to look for ways to promote and advance human rights within our sphere of influence. We will continue to consider human rights when making relevant business decisions. We will continue to consider input from our Stakeholders as we identify salient risks and evaluate our approach to human rights. When we identify risks to human rights, we assess the risk, investigate if necessary, provide a solution or action to remediate the risk, and drive continuous improvement of our human rights approach.

Key Areas of Impact

We have identified three key areas of impact to human rights:

- Working conditions in our supply chain. We respect the rights of workers in our supply chain, including at-risk groups such as women and children, by requiring our suppliers to avoid all forms of forced or compulsory labor or other abusive labor practices, and to comply with our Supplier Code of Conduct and all applicable laws.
- Employee Rights. We celebrate our colleagues' differences, respecting and welcoming their unique opinions and ideas. No matter their background, perspective, experiences, or identity, we want colleagues to be authentically themselves. We respect the rights of all Beyond employees by striving for a diverse, inclusive, and respectful workplace that allows everyone access to the same employment opportunities regardless of gender, race, disability, ethnicity, nationality, age, religion, veteran status, sexual orientation, gender identity, or gender expression. We understand the need to protect the rights of minority groups and women. We require all Beyond employees to comply with our <u>Code of Business Conduct and Ethics</u> which provides for a safe work environment free from harassment and discrimination. We provide a competitive, unique, and wide variety of services and benefits toour employees that exceed compliance with applicable laws and regulations, including those laws and regulations that govern working conditions, compensation, benefits, opportunity, and hours. We offer various trainings to all employees that reinforce our commitments.
- **Customer Privacy.** We respect the rights of our customers, including their right to privacy, by ensuring their personal information is secure as outlined in our Employee Handbook and our <u>Privacy and Security Policy</u>.

Reporting

Beyond expects and encourages any person with human rights concerns related to our business to report those concerns through our telephone hotline at (866) 418-0710, which provides an option to remain anonymous. We review and address concerns reported through our telephone hotline in a timely manner. We do not retaliate against individuals who report misconduct in good faith.

Governance

Everyone has the responsibility to uphold and safeguard human rights. Our Chief Financial Officer, Vice President Legal & ESG, and other members of management involved in our human rights efforts meet periodically, but no less than annually, to review and discuss our human rights impacts and efforts, including our compliance with this Policy, and to make any necessary updates to this Policy. We are committed to tracking human rights impacts and periodically reporting on our progress.

Updated December 5, 2023