

Children's Rights Policy Statement



Policy Overview

This policy and procedure applies to employees of any Marshalls group company ('Marshalls') and all other people working for Marshalls under any other type of contract.

Version/Issue:	Issue 5
Ratified by:	The Board
Date ratified:	March 2026
Author/Originator:	Elaine Mitchell-Hill
Developed in association with:	This policy has been developed in consultation with Group Sustainability
Review Date	March 2027
Name of responsible reviewer:	Emma Crates, Business and Human Rights Lead

Version Control:

Version/Issue No	Type of Change	Date	Description of Change
Issue 1	Annual Review	January 2021	Review by The Board
Issue 2	Annual Review	January 2023	Review by The Board
Issue 3	Annual Review	March 2024	Review by the Board
Issue 4	Annual Review	January 2025	Review by the Board
Issue 5	Annual Review	March 2026	Review by the Board and new CEO signoff

When this document is viewed as a paper copy, the reader is responsible for establishing that it is the most current version.

For further information:

Marshalls plc – Group Sustainability
Landscape House, Elland

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Marshalls respects and supports children's rights consistent with the United Nations Convention on the Rights of the Child (CRC) and the Children's Rights and Business Principles (CRBP). The CRC sets out the basic human rights that children everywhere have: the right to survival; to develop to the fullest; to protection from harmful influences, abuse and exploitation, and to participate fully in family, cultural and social life. The CRBP set the standard for businesses to respect and support children's rights in the workplace, marketplace and community.

Marshalls acknowledges its corporate responsibility to respect and support children's rights and actively implements the Children's Rights and Business Principles.

As a signatory of the United Nations Global Compact (UNGC), Marshalls seeks to uphold the ten guiding principles in support of children's rights. In conducting its business activities across the globe, Marshalls respects children's rights and seeks to uphold, preserve and promote them. Marshalls actively works to eliminate child labour, especially in supply chains, and to make a meaningful contribution to the realisation of Sustainable Development Goal 8 and Alliance 8.7.

Marshalls Business and Human Rights Lead is responsible for ensuring that the company's Children's Rights Policy is implemented across the business.

Marshalls provides specific guidance for employees who may have contact with children or vulnerable people in the course of their work.

The CRC states that children have the right to a voice in matters that concern them and to have their opinions given due weight based on their capacity and level of maturity. To ensure that any consultations with children follow ethical standards and are effective and meaningful for children, and useful for the organisation, Marshalls engages with non governmental organisations, national authorities and independent experts.

Marshalls has in place a Marketing Advertising Policy Code of Conduct regarding children and the use of children's images.

Marshalls aligns with the Ethical Trading Initiative's Base Code which states that interpretation of the child labour clause of the code should be done bearing ILO conventions in mind. In addition, the ETI Base Code states that where national law and the code differ, the correct procedure is to adhere to the standard that offers workers the highest level of protection. Marshalls therefore follows the ETI Base Code and ILO standard and will not permit children under 18 years of age to work on hazardous activities in its supply chain.

The Company engages with its high-risk suppliers regarding the implementation of UNGC principles and the CRBP.

Where children's rights are under threat, Marshalls works to uphold local laws, promote international standards and strives to have international standards upheld by the appropriate governments,

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institutions and agencies. Marshalls embraces opportunities to respect and support children's rights and works with its business partners to do so. Marshalls works and collaborates with appropriate organisations to respect and support children's rights in a manner which is consistent with the role of business and reflects the CRBP.

This policy refers to all the companies in the Marshalls group and will be reviewed annually.

Simon Bourne
10 March 2026

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