

CHILD LABOUR AND FORCED LABOUR POLICY

COTTON ON

OCT 2026

POLICY AIM

The Cotton On Group is committed to conducting business in a lawful and ethical manner. As per our 14 Rules to Trade, The Cotton On has a zero-tolerance policy to all forms of human trafficking, child labour and forced labour.

The purpose of this policy is to ensure the standards and expectations required of suppliers in relation to our 14 Rules to Trade are met and define the responses and actions resulting from any identified instances of zero tolerance breaches within our supply chain.

APPLICABLE REGIONS/BRANDS

This policy applies to the entire Cotton On Group including external suppliers to the Group.

POLICY

Our Ethical Framework sets out the Cotton On Group's commitment to preventing child and forced labour within our supply chain, specifically:

1. We have a duty to pursue real solutions that protect human rights across our supply chain.
2. We will operate within the letter and the spirit of the global laws, regulations, codes and frameworks that bind us.
3. We will actively promote fairness, inclusivity, parity and equality across our business and the communities we operate in.
4. We have a responsibility to participate in stopping the exploitation, sexualization, and objectification of women and girls in all aspects of the business.

Our 14 Rules to Trade clearly set out our expectations for those who wish to do business with us:

1. NO CHILD LABOUR – The supplier and all subcontractors shall not employ a worker under the age stipulated by the International Labour Organisation convention 138 and local/regional legal limit requirement for work, whichever is higher.
2. NO FORCED LABOUR – The supplier, manufacturer and subcontractor supplying goods to the Cotton On Group shall not allow any form of forced, involuntary or prison labour to be used at any stage of the supply chain.

All suppliers associated with the Cotton On must comply with all applicable laws, regulations or other legal requirements concerning the manufacture, packaging, packing and delivery of goods and acknowledge that the Cotton On has a zero-tolerance policy to all forms of human trafficking, child labour and forced labour.

The Cotton On Group may at any time and without notice to the supplier, or any factory contracted by the supplier to manufacture goods, inspect premises where Goods are being manufactured to ensure compliance of those premises with the Cotton On 14 Rules to Trade and supplier agreement.

If an inspection of facility where goods are being manufactured discloses that the operator of the facility is:

- i. employing child labour; or
- ii. utilising forced or slave labour

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The Cotton On Group may, in its sole discretion, cancel any order for goods being manufactured at the facility and terminate the appointment of the supplier as a supplier to Cotton On.

PROCEDURE

The Cotton On Group has a dedicated process to protect the worker and investigate claims of forced or child labour:

1. Reports of forced or child labour must be communicated to the Cotton On Group in a timely manner
 - a) The auditor or person reporting the event to submit a written account of the issue within 24 hours.
 - b) The Cotton On Group will investigate all claims received.
2. The Cotton On Group will work with the supplier concerned to investigate and remediate the issue reported.
3. Cotton On Group will engage with the supplier and/or factory about the welfare of the child or worker is assured by immediate and sustainable remediation actions.

GOVERNANCE

Provide specific policies and procedure training on:

- Appropriate age-verification documentation.
- Policies on appropriate treatment of children identified at worksites.
- Policies and procedures for worker recruitment and hiring.
- Procedures to ensure that all workers have contracts that clearly stipulate their employment terms in language they understand, and that any changes to contracts are made with the informed written consent of workers.

Promote mechanisms through which workers can submit grievances and report harassment, threats, intimidation, or other rights violations.

CONFIDENTIAL REPORTING SERVICE

The Cotton On Group encourages workers within our supply chain to report any confidential or delicate matters to confidential hotline numbers displayed at authorised supplier facilities. All information received by the confidential hotline is taken seriously and dealt with in the strictest confidence.

The Cotton On Group investigates all claims received and will compel suppliers to cooperate with the investigation process.

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