

Tool for Investors on Integrating Children's Rights Into ESG Assessment



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Acknowledgements

This publication was produced by UNICEF's Child Rights and Business Unit, Division of Private sector Fundraising and Partnerships.

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The tool benefitted from the contributions by UNICEF staff members Erik Nyman, Andrew Mawson, Christopher Kip and Josianne Galea Barron.

A consultation on the first draft was held in February 2021 and UNICEF would like to express great appreciation to the investors, asset manager and other key stakeholders in the ESG world who contributed insights and feedback on the tool (in no particular order):

Molly Minton and Fatima Benamira (Amundi Asset Management); Outi Helenius (Evli Bank); Karoliina Lindroos (Ilmarinen); Kari Vatanen and Eveliina Leino (Veritas Pension Insurance), Tytti Kaasinen, Letitia Manta, Irina Burcea and Andreea Oltean (Sustainalytics); Anita Dorett (Investor Alliance for Human Rights); Julien Parkhomenko and Peter Paul van de Wijs (GRI); Nikolaj Pedersen and Elena Espinoza (PRI); Filippa Bergin and Nina Vollmer (Global Child Forum); Florian Müller (Solactive); Naomi Resnick (Scotiabank); Sjoerd Rozing and Johanna Schmidt (Triodos Investment Management); Rolando Morillo and Mia Overall (Rockerfeller Capital Management); Lija Lascenko and Katrin Hahn (Deutsche Bank); Tracy Rembert and Raymond Burnell (CBIS); Antonio Celeste and Gaspard Verduron (Lyxor ETF); Thomas Millet and Chris Ouellette (BNP Paribas); Arianna Lovera (Forum per la Finanza Sostenibile); Eva L'Homme and Mathilde Dufour (Mirova); Aurora Samuelsson (Skandia); Therese Lennehag (EQT), and; Susmita Kamath (B lab).

In the process of developing this tool, UNICEF contracted Sustainalytics as a project advisor to test the indicators on a batch of 15 companies, in order to provide feedback on data availability, formulation of indicators and data sources.

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Foreword

Children are everyone's business – this has been UNICEF's motto in engaging with the business world since the launch of the Children's Rights and Business principles in 2012. Children are a key stakeholder both today and tomorrow, as they also represent the future workforce, consumers and community members. As such, by definition, business practices cannot be sustainable if they do not address their impact on children.

This is truer now than ever before. The COVID-19 pandemic has had a significant impact on children and their rights, with the emergence of massive challenges related to school closures and increased time spent online, along with threats to hard-won progress given the reprioritization of government resources to address the pandemic.

With household income hit hard by the closure of workplaces, making it difficult to buy food or pay for basic healthcare, child rights risks to businesses also increase. Where schools are shut, but parents still work, not only is children's education being affected, but many are left with inadequate or no care.

The global pandemic has also created an opportunity to build a next and better normal and to reshape the world for children and implement better policies and practices to ensure that children's rights are protected and respected. For example, businesses implementing family-friendly policies and practices can provide working parents with the support needed to cope with the crisis and prevent the pandemic from becoming a lasting crisis for working parents and their children. The increased focus on the social aspects of sustainable business from governments, investors and businesses themselves, is a recognition of the need to accelerate this shift.

Building on UNICEF and Sustainalytics' 2019 "Guidance for Investors on integrating Children's Rights into Investment Decision Making", we are pleased to now launch this "Tool for Investors on integrating Children's Rights into ESG analysis". We hope that this will highlight, in a very practical way, what integrating children's rights beyond child labour into investment decision-making entails, and provide the guidance needed to address what still remains a blind spot for many investors.

We encourage investors to use the indicators and other resources in this tool to elevate children's rights within ESG assessment as an area of focus. Children's rights can form its own engagement theme for some investors, but a child rights lens should also form part of investors' overall ESG analysis. Although children's rights are part of, and often key to addressing, other sustainability topics such as human rights, decent work, gender and diversity, what we have seen in UNICEF's work with business is that without taking a specific child rights lens to sustainability, the children's rights dimensions are often missed.



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Introduction

Children (defined as anyone under the age of 18)¹ make up one third of the world's population--over a half of the population in many of the poorest countries.² They are an important if often not fully visible stakeholder group for any business, being impacted by business activities as consumers, workers, community members and dependents of employees. Children are also future adults, whose health, capacities, skills and aptitudes will have been significantly shaped by what happened to them as children.

However, children are too often overlooked in corporate human rights policy, due diligence and reporting, beyond a singular focus on child labour – and therefore, they are often left out of investors' ESG and sustainability strategies.

Sustainability and responsible business strategies are incomplete if children's considerations are not embedded in them. Childhood is a unique period of physical, mental, and emotional development. Positive intervention to support children can have long lasting beneficial impacts on society, improving socio-economic outcomes and enhancing societal progress. By the same token, adverse impacts can have lifelong, irreversible and even transgenerational consequences. Because children are growing, practices that are not harmful for adults can have significant adverse impacts on the rights of children. At the same time, children are dependent on parents, family and caregivers, and practices that directly affect adults (e.g., working conditions for parents) can have indirect but immediate impact on children.

Under the [UN Guiding Principles on Business and Human Rights](#) (UNGPs), companies and investors have a responsibility to respect human rights in their investment activities. Investors may be

directly linked to harms through their investments in companies whose business practices, operations and relations have caused, contributed to, or are directly linked to harms to children. This responsibility is confirmed in the [OECD Guidance on Responsible Business Conduct for Institutional Investors](#) ('OECD Guidance'). And pursuant to the UNGPs and the [Children's Rights and Business Principles](#) (CRBPs), this responsibility should include the rights of children

In undertaking their responsibility to respect human rights, investors can use their leverage to improve the situation of children by influencing the practices of companies in which they invest. To help investors harness this opportunity, this tool has been designed to guide investors on integrating children's rights into the evaluation of ESG opportunities and performance of investee companies. It builds on the 2019 [Investor Guidance on Integrating Children's Rights into Investment Decision Making](#)³, developed by UNICEF and Sustainalytics, which sets out a number of practical actions that investors can take to integrate children's rights into their own policies and investment activities.

The indicators and guidance in this tool have been developed with good corporate practices on children's rights management in mind, in line with the UNGPs, OECD Guidance, and CRBPs. In order to ensure that the guidance and assessment indicators contained in this tool are practical for investors, UNICEF worked with Sustainalytics to ensure compatibility with prevailing approaches to ESG assessment. In particular, the indicators in this tool have been tested by Sustainalytics to confirm that they are fit for purpose, and possible to be scored based on publicly disclosed corporate data available at the time of writing.



About This Tool

The Tool for Investor on Integrating Children's Rights in ESG Assessments (the tool) is designed to complement and build upon the UNICEF and Sustainalytics *Investor Guidance on Integrating Children's Rights into Investment Decision Making*. The Guidance sets out a number of actions that investors can take to integrate children's rights



considerations into investment decision making and throughout investment stewardship. These include using children's rights indicators in risk screening prior to investing in a company and when evaluating ESG performance of investee companies.

The tool sets out a framework for assessing how well companies identify and manage impacts on children as part of their approaches to human rights due diligence and corporate responsibility. Investors can also use this tool to identify opportunities to make positive impact and engage with companies on their child rights impact. Encouraging enhanced disclosure on child rights would also enable investors to include children's considerations more comprehensively in their decision-making, reducing risk and strengthening responsible conduct, enhancing resilience and long-term value. The tool provides guidance on assessing salient or material children's rights risks and on data sources and collection methods.

This tool is not intended to create a set of new obligations or standards for investors or companies in relation to children's rights. It builds on existing principles, especially the UNGPs, OECD Guidance and CRBPs). The intention is to support investors and related actors to integrate children's rights considerations when assessing corporate ESG performance.

The tool is divided into three parts. The first section contains guidance on identifying salient or material

children's rights risks and includes an analysis of how children's rights relate to existing sustainability topics and materiality analysis in certain industries or for certain business activities. This section helps investors to understand how companies can impact children's rights and includes guidance on children's rights issues that are known to be salient or material to companies in different industries.

The second section sets out indicators for measuring corporate performance on managing children's rights impacts. To aid integration, the indicators are aligned as much as possible with existing reporting standards and initiatives, while also reflecting good practices in managing impacts on children's rights. Investors can integrate the indicators into broader approaches to ESG measurement, but the indicators can also be used for child rights-specific analysis (for instance, as part of building a portfolio focused on children's rights in a financial product or to develop a child rights benchmark).

The third and final section of the tool provides guidance on data collection and available data sources, including a matrix of data sources to assess each indicator in Part 2.

How the indicators were selected

The indicators were selected based on internationally accepted standards on children's rights and corporate responsibility, including the UNGPs, OECD Guidance and CRBPs. The approach to selecting indicators recognised the multiple ways in which businesses can impact children as workers, dependents of workers, direct or indirect consumers of products and services, and community members.

The issues and indicators in this tool were selected based on desk research, and refined based on interviews with selected investors, ESG researchers, and children's rights and business experts. As a first step, a literature review was



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undertaken to inform the saliency and materiality guidance. The review also served to identify indicators and define scoring options. Indicators on corporate performance were selected based on a two-pronged approach:

- i. A review of indicators covering children's rights topics in existing research, standards and benchmarks. The review covered reporting standards, such as the [Global Reporting Initiative \(GRI\) Sustainability Reporting Standards](#) and [Sustainability Accounting Standards Board \(SASB\) Standards](#), and good practice initiatives and tools, such as the [Corporate Human Rights Benchmark](#), Danish Institute's [Human Rights Indicators for Business](#) and the Global Child Forum's [Children's Rights Benchmark](#).
- ii. Where there were gaps, indicators were selected from guidance on children's rights and business good practices, such as UNICEF's [Children's Rights in Impact Assessments](#) and other industry-specific

tools such as the [Children's Rights and Mining Toolkit](#) and [Children's Rights in the Garment and Footwear Supply Chain](#).

To ensure the indicators capture measurable aspects of business respect for children's rights, after the review and selection of a set of preliminary indicators, Sustainalytics was engaged to test scoring, data availability and to better understand data limitations. An external consultation was then conducted with a select group of institutional investors, asset managers, ESG researchers, sustainability reporting organisations, and children's rights and business experts. Based on feedback received during the consultation process, the indicators were further refined.

Availability of data sources was a factor, but not the determining factor, in the selection of indicators. This is to ensure that best practices in management of children's rights impacts are captured, with a view towards encouraging the improvement of data collection and reporting over time.



PART 1

Assessing the Saliency and Materiality of Children's Rights Issues

A critical first step to evaluating company performance on children's rights is understanding the degree to which companies are disclosing and acting on their most salient or material impacts on children. Materiality is an evolving and dynamic⁴ concept that is increasingly becoming a pillar of corporate sustainability and social responsibility efforts, and it is becoming increasingly common to see human rights issues in company sustainability reporting and materiality matrices.

Saliency versus materiality

Traditionally, materiality refers to sustainability issues that affect the financial condition or operating performance of a company.⁵ However, most business and human rights frameworks take a risk-to-people approach, emphasising the importance of identifying the company's most salient impacts.⁶ A company's salient human rights issues are those where people are at risk of being impacted by the company, whether through its business activities or business relationships.

With children's rights, as with other human rights issues, materiality and saliency are distinct concepts but need not be mutually exclusive. Salient children's rights issues often correlate closely with material issues and risk-to-business. This is recognised in reporting standards, such as the GRI, which are increasingly adopting a dual materiality approach. Dual materiality recognises that businesses should report and address financially material topics that influence their value as well as those that impact the economy, environment and people.

This tool adopts a dual materiality definition, and where only referring to financial materiality this is specified. The tool also uses the terms saliency and materiality together to emphasise and clarify the dual materiality approach (and not to suggest that the two concepts are interchangeable).

However, children's rights are often overlooked in materiality and saliency assessments or reduced to an exclusive focus on child labour. This is attributable to a number of factors. Firstly, according to research by GES (now Sustainalytics) and Global Child Forum, there is a lack of awareness of children's rights issues among investee companies, and a lack of disclosure of children's rights risks beyond child labour.⁷ There is also a lack of reporting standards (voluntary or mandatory) that require companies to report on children's rights risks beyond child labour. Investors (and companies) therefore pay little attention to children's rights risks as potential salient or material issues.⁸

Furthermore, limited conceptualization of how children's rights relate to or overlap with other sustainability topics – such as labour practices, human rights in communities, consumer protection and privacy – means that children's unique considerations are rarely brought to the fore. Investors may assume that children's rights are adequately covered by human rights issues. However, children are more than small adults, and business activities that have little to no impact on adults can have serious and irreparable consequences for children. Children's rights therefore should be considered as a distinct human rights issue, in line with the CRBPs, and children a uniquely vulnerable and critical stakeholder group.

The purpose of this section is to set out an understanding of how companies impact children's rights and outlines known impacts on children's rights by industry and business activity. The guidance highlights material issue areas where companies in those industries should be able to highlight policies, processes and practices. Throughout the analysis, children's rights issues are benchmarked against existing sustainability topics in commonly used disclosure and materiality assessment tools, such as the SASB General Issue Categories and GRI Topic-specific Topics.



Why Children's Rights? A Case for Financial Materiality

Children's rights can be both salient and material issues for business – not only do companies have significant impacts on children, but poor management of children's rights impacts can also contribute to a range of commercial, legal, operational and reputational risks. Where children's rights are not respected, reputation loss, financial loss and legal action can have negative impacts on competitiveness.

Financial materiality is probably most evident in the case of child labour and child trafficking. Companies that have been found to employ or benefit from child labour or trafficking – whether in their direct operations or supply chains – face divestment and 'blacklisting' among investors; reputational backlash and boycotts from consumers; and legal consequences including fines and sanctions.

However, there are a number of other children's rights topics that can have financially material consequences. A compelling example is in relation to the consequences of inappropriate marketing and advertising to children. Companies that market harmful products to children, use marketing tactics to inappropriately target children, or use children in marketing materials in a way that is potentially exploitative and harmful, face increasing legal and reputational risks.

Examples include:

- **Family-friendly workplace practices:** There are a number of well-documented financial benefits to adopting decent working conditions for parents and caregivers, that can have a significant impact not only on employees' children but also on business value. For instance, ensuring that employees benefit from sufficient paid maternity, paternity and parental leave can improve employee retention rates and reduce turnover.⁹ Support for childcare has also been linked to a number of financial benefits, including improving recruitment, retention and productivity.¹⁰
- **Marketing to children:** Companies that use children (particularly girls) in marketing materials in a way that sexualises and objectifies them face a number of legal (e.g., fines and sanctions) and reputational risks (e.g., consumer controversies).¹¹ For instance, marketing of apparel can show a child's nudity where it is irrelevant to the product being sold or focus on a child's body in a way that sexualises them. This is an increasing challenge in relation to digital marketing and the use of underage social media influencers to advertise adult apparel.

How are Children Impacted by Business?

Investors often exclusively link children's rights in the context of business operations to the concept of child labour. Child labour is certainly a salient and material impact on children for many companies. However, this narrow focus does not capture the full extent to which children's rights can be affected by business.

Children are often impacted through the working conditions of their parents and caregivers. Family-friendly workplace practices – those that provide sufficient paid parental leave, support breastfeeding mothers, and facilitate access to good quality childcare – allow parents and caregivers to balance work and family life, and to provide the care, attention and resources their children need to thrive. Family-friendly workplaces also contribute to the realization of children's economic, social and cultural rights. Conversely, lack of family-friendly practices can interfere with workers' family commitments, adversely affecting their children.¹²

Most businesses come into contact with children on a daily basis, and although these interactions may not be direct or purposeful, sometimes business facilities and services can be used in a way that raises serious child safeguarding and protection concerns. For instance, hospitality services and transportation can be used in child trafficking, and digital platforms and services can also be used to harm children through grooming (establishing a relations with a child for the objective of sexual abuse) or the dissemination of child sexual abuse materials (previously called child pornography).

Children are also increasingly recognised as a significant consumer group, with discretionary income to spend and influence on family purchases. Marketing to children can have a significant impact on their health, opinions, and development, and these impacts can be positive or negative depending on what is being advertised. For instance, marketing of foods that are high in fat, sugar and salt (HFSS foods) can negatively impact children's health and has been linked to



increasing rates of obesity. Children's development can also be impacted by harmful stereotypes and early sexualisation that can be present in advertising practices.

Children are also impacted by business activities in communities – for instance children can be more vulnerable than adults to the effects of pollution, poor waste management and climate change. Children may also be particularly vulnerable to the effects of resettlement due to land acquisition for large-scale commercial projects, and the behaviour and conduct of security personnel.

Further guidance on business impacts on children

Investors wanting to know more about how children can be impacted by business can refer to the following resources.

Children's Rights and Business Principles (CRBPs)

Developed in 2012 by UNICEF, the UN Global Compact and Save the Children, the ten Children's Rights and Business Principles define what business can do to respect and support children's rights in the workplace, marketplace and community.

Children's Rights are Everyone's Business: Workbook 2.0

'Children Are Everyone's Business: Workbook 2.0' is a comprehensive tool on integrating children's rights into business policies and management processes. It follows and builds on the Children's Rights and Business Principles and provides practical guidance for implementing the Principles.

Children's Rights and Common Sustainability Topics

For investors, it can be difficult to know whether and to what extent a company has analysed children's rights in its risk and impact assessments, especially where impacts on children overlap with other sustainability issues, such as labour practices and responsible marketing.

Unlike human rights, which is increasingly being featured as a distinct issue on company's materiality matrices, children's rights rarely feature as a stand-alone topic. While it is certainly ideal for companies to consider children's rights as a stand-alone topic, depending on the company, it may not be necessary to do so if children's rights are adequately addressed in the context of other sustainability topics.

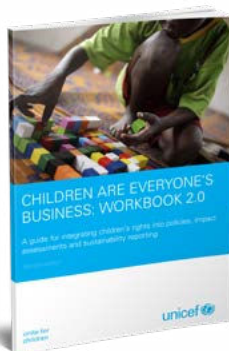
Issues that commonly feature in materiality matrices – such as diversity and inclusion, labour protections, community engagement, consumer protection, and responsible marketing – all have children's rights dimensions that are important to acknowledge. At the same time, some children's rights issues are more appropriately addressed separately – such as child labour, child protection, and youth development.

The purpose of this section is to provide investors with a better understanding of how children's rights relate to common sustainability topics, to improve understanding of how companies may be reporting (or may enhance their reporting) on salient and material children's rights impacts.



Good Practice Tools: Children's Rights Due Diligence

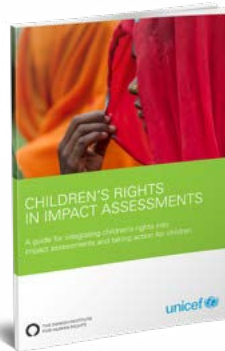
UNICEF has a number of resources to help investors understand good practice in managing children's rights impacts. Some key resources are highlighted in this text box, and issue and industry specific resources are highlighted in the next section on Issue- and Industry-Specific Indicators.



Operationalising Respect for Children's Rights

UNICEF's **Children are Everyone's Business Workbook 2.0** is designed to be a tool to get started on integrating children's rights. It outlines a framework to operationalise respect and support for children's rights drawing

on tools specific to particular due diligence steps. The workbook can be used to assess policies and processes that are critical to addressing children's rights impacts and identify actions for improvement.

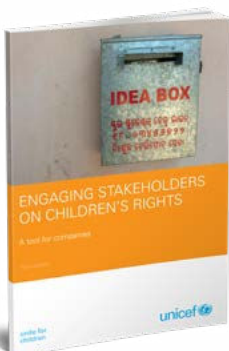


Impact Assessments

UNICEF and the Danish Institute for Business and Human Rights' **Children's Rights in Impact Assessments**

provides guidance on integrating children's rights considerations into assessments of human rights

impacts. Specifically, it offers a number of criteria that can be used to review critical areas of potential or actual impact on children's rights and identify actions for improvement.



Stakeholder Engagement

UNICEF's **Engaging Stakeholders on Children's Rights** offers guidance on engaging stakeholders on children's rights as part of enhancing company standards and practices at both the corporate and operational site levels.

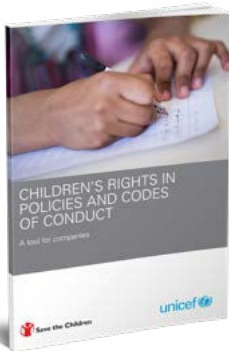
This tool can be used to identify children's rights stakeholders, determine the appropriate level of engagement with stakeholders on children's rights, and plan consultations with children ethically and with appropriate safeguards.



Reporting

UNICEF's **Children's Rights in Sustainability Reporting** provides guidance on integrating children's rights considerations into sustainability reporting (with references to GRI standards). It also identifies elements of

the GRI standards that can be used as the basis for reporting on children's rights.



Policy Commitments

UNICEF and Save the Children's **Rights in Policies and Codes of Conduct** recommends ways for businesses to incorporate children's rights into their policies and codes of conduct. It outlines children's rights elements that are relevant to all companies

and offers guidance on integrating children's rights into existing corporate commitments and policies.



Remediation

UNICEF's discussion paper on **Operational-level grievance mechanisms fit for children** explores how businesses can design effective grievance mechanisms that are accessible by children or their representatives when their rights have been infringed.





SUSTAINABILITY TOPIC	CHILDREN'S RIGHTS DIMENSION
Labour practices	Decent working conditions for parents and caregivers are important labour rights, including maternity and parental protections; rest breaks for breastfeeding workers; health and safety protections for pregnant and breastfeeding workers; and access to good quality childcare. These conditions have a critical impact on employee ability to provide an adequate standard of living for their families and adequately care for their children. For more information, see UNICEF's policy brief: Family-friendly policies: Redesigning the workplace of the future .
Employee health and safety	Children can be impacted by a lack of health and safety protections for pregnant and breastfeeding employees. Working conditions that may be safe for most workers may not be safe or healthy for pregnant women or women who have recently given birth and are still breastfeeding. Examples include heavy lifting and exposure to toxic chemicals/substances, which can threaten maternal and child health. Young workers are also particularly vulnerable to unsafe and unhealthy working conditions, and are at greater risk of workplace accidents and injuries. For more information, see ILO's Guidance on safe maternity at work and UNICEF's discussion paper on Understanding the Impacts of Pesticides on Children .
Employee engagement, diversity & inclusion	Children can be impacted when their parents suffer discrimination on the basis of pregnancy, maternity and family status. These protections are critical to ensure that parents, and especially mothers, can access equal opportunities in the workplace and provide an adequate standard of living for their children. For more information, see UNICEF's evidence brief on Linking Family-Friendly Policies to Women's Empowerment .
Customer privacy	Children are particularly vulnerable to data privacy concerns, and companies should specifically be addressing how children's data is handled. There should be extra protections in place for children's data privacy – for instance, parental consent to use data and not to use or sell children's data for marketing or advertising purposes. For more information, see London School of Economics' report on Children's data and privacy online: Growing up in a digital age .
Product quality & safety, Customer welfare	Children are particularly vulnerable to product safety concerns, and products that are safe for adults may not be safe for children. Companies should be specifically addressing product safety for children and ensuring that products intended for children are safe and appropriate for them. Where products are not safe for children, or are inherently harmful to children (e.g., alcohol and tobacco), the company should be taking steps to limit children's access. For more information, see European Child Safety Alliance's Child Product Safety Guide .
Selling practices & product labelling	Children are particularly vulnerable to marketing practices, and companies should have specific measures in place concerning responsible marketing to children. For instance, companies should restrict marketing to children and ensure that children are not targeted with marketing of products that may be harmful to them (e.g. alcohol, tobacco, or unhealthy foods). See UNICEF and DLA Piper's global report on Advertising and Marketing to Children .
Air quality	Children are especially vulnerable to the impacts of air pollution because they are still developing. Because their lungs are growing, children take in more toxic air per unit of body weight than adults. As a result, air pollution is associated with some of the biggest killers of children and is also linked to debilitating respiratory illnesses which can cause long-lasting damage to child health and well-being. ¹³ For more information, see UNICEF's report Danger in the air: How air pollution can affect brain development in young children .
Water & wastewater management	Children are also vulnerable to water pollution, particularly where they live near to industrial or agricultural operations. Children are especially vulnerable to exposure to pollutants and toxins that contaminate local water supplies from the moment of conception and throughout the development phase as a foetus. ¹⁴ For more information, see the ILO's Wash@Work self-training handbook .
Human rights & community relations	When company operations affect local communities, children can often be the most vulnerable to negative impacts. For instance, displacement and resettlement can have disproportionately adverse impacts on children, particularly where education and access to basic services is interrupted for uprooted communities. Children may also be particularly vulnerable to abuses by security personnel. Without taking steps to engage and consult children's representatives, their needs and concerns can be overlooked in traditional FPIC and/or social impact assessment models. For more information, see the European Bank for Reconstruction and Development's Resettlement Guidance and Good Practice .






Examples of Known Children's Rights Impacts By Industry

To help investors evaluate ESG risks on an industry-by-industry basis, this section provides guidance on some known sector-wide impacts on children's rights, based on research and existing knowledge. It is also intended to summarise how children's rights issues are material in certain sectors, in order to demonstrate how similar assessments can be done in other sectors.

It would not be possible to include child rights impacts for every industry and sector – and there are still many industries where children's rights impacts are not well understood. These impacts should therefore by no means be viewed as exhaustive. Investors should still expect companies to consider a full range of children's rights impacts in company materiality and/or impact assessments.

INDUSTRY	EXAMPLES OF KNOWN CHILDREN'S RIGHTS IMPACTS
 <p>Food and beverage</p>	<p>The Food and Beverage (F&B) industry interact with children at different stages throughout the value chain – from agricultural activities to consumption. Children are impacted as workers, dependents of workers, and community members in farming areas. Children are also impacted as consumers and are the targets of marketing of products that may be harmful to their health.</p> <p>In this industry, the nature and severity of impacts on children depend on the product and where the company sits in the value chain (e.g., producers, wholesalers, brands and retailers). For companies that produce agro-commodities, top-priority children's rights issues include child labour, family-friendly workplaces, environmental impacts in communities (especially pesticide use) and land acquisition.</p> <p>For F&B wholesalers, brands and retailers, the most salient issues are likely to be in agricultural supply chains and in relation to marketing of foods that are high in fat, salt and sugar (HFSS).¹⁵ Marketing of HFSS foods has been linked to rising rates of obesity in children and young people.</p> <p>For more information, see the following resources:</p> <p>World Health Organisation's Set of Recommendations on the Marketing of Foods and Non-Alcoholic Beverages to Children.</p> <p>World Health Organisation's report on Tackling food marketing to children in a digital world.</p> <p>UNICEF's policy guidance A Child Rights Approach to Food Marketing</p> <p>UNICEF's study on Marketing and Advertisement of Unhealthy Food and Beverages Targeted to Children in Latin America and the Caribbean.</p> <p>UNICEF's report on Palm Oil and Children in Indonesia.</p> <p>UNICEF's synthesis report on Children's Rights in the Cocoa-Growing Communities of Cote d'Ivoire.</p> <p>UNICEF's discussion paper on Understanding the Impacts of Pesticides on Children.</p>
 <p>Consumer goods</p>	<p>Globally, millions of children are affected by consumer goods sectors. While child labour in consumer goods supply chains is one of the most recognised impacts, there are a number of other ways children are affected – for instance, as consumers targeted by product marketing and as dependents of workers, or workers themselves (young workers are workers over the legal minimum age of employment but under 18).</p> <p>In the consumer goods industry, the nature and severity of impacts on children depend on the type of product and where the company sits in the value chain (e.g., brands, retailers, and producers).</p> <p>For companies that produce and sell products intended to be used by children (e.g. toys and games), product safety and marketing are top-priority children's rights issues. Companies that design and manufacture products have different impacts than companies who sell products (e.g. retailers and brands).</p> <p>For more information, see the following resources:</p> <p>UNICEF's tool on Children's rights in the garment and footwear supply chain.</p> <p>ICTI Ethical Toy Program's Family-Friendly Factories: Five Years of Progress.</p> <p>Centre for Child Rights and Corporate Social Responsibility's study on left-behind children in China, They are Also Parents.</p> <p>UNICEF and Fair Labor Association's report on Child Labor in Cotton Supply Chains.</p> <p>European Child Safety Alliance's Child Product Safety Guide.</p>



INDUSTRY	EXAMPLES OF KNOWN CHILDREN'S RIGHTS IMPACTS
 Extractives	<p>Extractive companies have the potential to bring positive changes to children's lives through investment in the communities in which they operate as part of infrastructure and social development including roads, water and sanitation, education, healthcare and by providing employment opportunities.</p> <p>However, the environmental impact, land acquisition, working and market practices, labour migration and security arrangements can have long lasting adverse impact on children.¹⁶</p> <p>For more information, see the following resources:</p> <p>UNICEF's Child Rights and Mining Toolkit.</p> <p>UNICEF's Children's Rights and the Mining Sector: UNICEF Extractive Pilot.</p> <p>UNICEF's Child Rights and Security Checklist.</p> <p>UNICEF's study on Mining-related in-migration and the impact on children in Mongolia.</p> <p>UNICEF's Oil and Gas Scoping Study.</p>
INDUSTRY	EXAMPLES OF KNOWN CHILDREN'S RIGHTS IMPACTS
 Travel and tourism	<p>Travel and tourism sectors positively contribute to alleviating child poverty in many destinations. But the industry can also have adverse impacts on children's rights – directly, through child labour, working conditions, sexual exploitation and trafficking – and indirectly, through land and water use, pollution and environmental impact.</p> <p>The nature and severity of impacts on children depend on type of operation – for instance, hospitality, transportation, tour operators or tourist attractions. For hospitality and tourist attractions, top-priority children's rights issues include child labour, family-friendly workplaces, child protection and safety, environmental impacts affecting children and land acquisition and use affecting children. For transportation companies, the most salient child rights issues are likely to be in child protection and safety.¹⁷</p> <p>For more information, see the following resources:</p> <p>UNICEF's report on Children and the hotel industry in Mexico.</p> <p>UNICEF's Assessment of the Impact of Tourism on Communities and Children in Zanzibar.</p> <p>ILO guidelines on decent work and socially responsible tourism.</p> <p>Danish Institute for Human Rights and Myanmar Centre for Responsible Business, Myanmar Tourism Sector Wide Impact Assessment.</p>
 Technology and communications	<p>New information and communication technologies have fundamentally altered how children interact with and participate in the world around them. Through the internet and mobile technology, ICT companies provide children with opportunities to learn, share and communicate. However, without appropriate safeguards in place, children can also be harmed by communications technology, as consumers and in supply chains.</p> <p>The nature and severity of impacts on children depend on company operations - for instance, internet service providers, mobile operators, social media providers, and electronics manufacturing. For internet services and media, top-priority children's rights issues include child online protection and digital marketing to children. For electronics manufacturing, the most salient child rights issues are likely to be in relation to the environment, young workers and family friendly workplaces.</p> <p>For more information, see the following resources:</p> <p>International Telecommunication Union and UNICEF's Guidelines on Child Online Protection.</p> <p>UNICEF and ict4d's report on Children, ICT and Development.</p> <p>UNICEF discussion paper on Online Gaming and Children's Rights.</p> <p>UNICEF's discussion paper on Children and Digital Marketing.</p> <p>UNICEF's industry toolkit on Children's Online Privacy & Freedom of Expression.</p> <p>UNICEF's Mo-CRIA: Child Rights Impact Self-Assessment Tool for Mobile Operators.</p>



Country-Specific Children's Rights Impacts

What constitutes a material or salient child rights impact can depend on the industry or nature of a company's operations, but also on the severity and likelihood of the risk in the operating environment. Looking at corporate performance against material issues at a macro level may not be sufficient to fully understand the adequacy of due diligence.

Country impact assessments can help investors identify material children's rights risks specific to certain geographies. Certain children's rights risks may be unique to certain countries or regions, and it is therefore important to gain an understanding of risks that are unique to different environments.

Tool: Children's Rights and Business Atlas

The Atlas complements ESG data with over 150 indicators on geographic exposure to children's rights risks aligned with the Children's Rights and Business Principles (CRBPs). These indicators are both child rights specific – e.g., child labour – and relevant to broader human rights issues selected for their saliency to children – e.g., environmental damage and natural disasters.

Whether an investor is focusing on different children's rights impacts or just a single issue, the Atlas data can help improve understanding of risks in specific countries to help determine whether their investee companies have adequate management systems in place, including if the company has conducted human rights due diligence.

For more information, visit www.childrensrightsatlas.org.



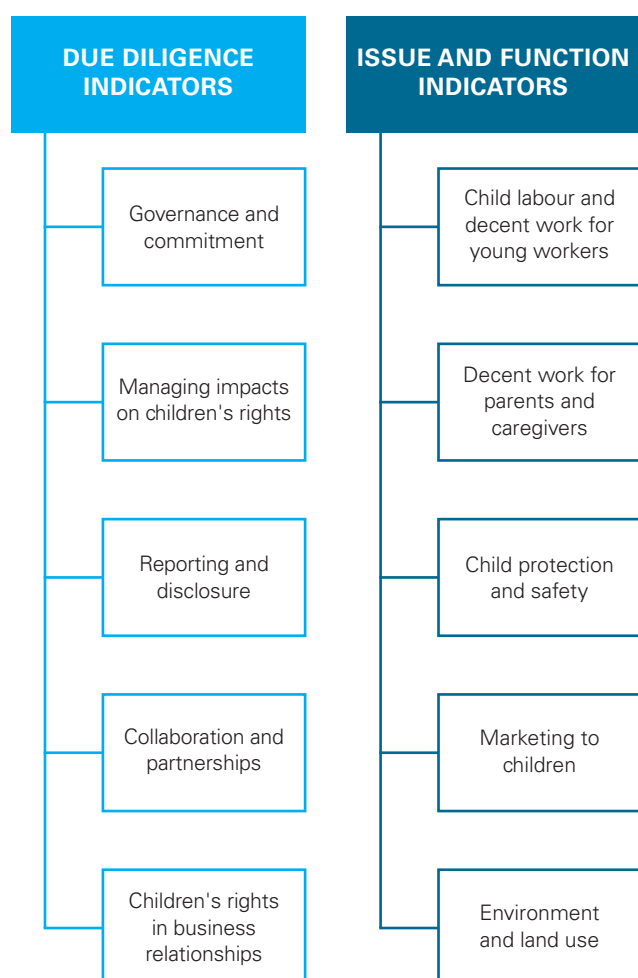


PART 2

Children's Rights Assessment Indicators

This section sets out indicators for investors to measure corporate performance on managing children's rights impacts. Each chapter provides a list of indicators, along with scoring criteria, data sources and further tools and guidance on good practices.

CONCEPTUAL FRAMEWORK



There are two groups of indicators. The first group – Due Diligence Indicators – measure the integration of children's rights into corporate human rights due diligence and risk management processes. These indicators are applicable to most companies, regardless of the nature of operations, business activities, or industry of operation.

The second group – Issue Indicators – are intended to capture how well companies manage certain children's rights risks that are specific to certain business functions or industries. For instance, indicators on decent work might be especially relevant in the evaluation of companies with large, low-skilled workforces, or supply chains in labour intensive industries. Marketing to children indicators might be used to evaluate retail companies that sell products intended for children, that advertise either intentionally to children or through media to which children are exposed or within which they participate.

To assist in creating more tailored measurements of performance, companies can be scored on the basis of due diligence indicators, or combination of due diligence and issue indicators. Investors can select which indicators to apply to companies based on the saliency and materiality guidance.

SCORING CRITERIA AND WEIGHTINGS

Each indicator is scored on a 0-2 scale:

2	A score of 2 reflects comprehensive management of children's rights impacts. It is a high threshold; only companies employing best practices will score achieve a score of '2'.
1.5	A score of 1.5 reflects significant progress towards comprehensive management of children's rights. Only companies actively working towards best practices will achieve a score of '1.5'.
1	A score of 1 reflects baseline or minimum expectations in terms of management of human rights impacts (including children's rights).
0.5	A score of 0.5 means that a company has acknowledged a children's rights issues but is lacking in progress towards good practice on managing the impact.
0	A score of 0 means that a company is not addressing the issue or does not disclose its activities on the issue.



The 0-2 point scale was adopted for ease of reference, but can and should be adapted to fit into any scoring system the investor is using in its assessment methodology.

Each investor and researcher will have a different approach to scoring, and these scoring levels have been designed to be specific enough to capture prevailing and ideal practices, but also flexible enough to be adapted into varying approaches to measurement.

The above framework seeks to capture what constitutes minimum standards (score 1) and comprehensive practice (score 2). We recognise that investors may employ a more granular and differentiated scoring of indicators. Specific guidance on what constitutes a score of 0, 1 and 2 is provided under each indicator, but investors can assign a half point where the company has not met the criteria for a score of 1 or 2, but nevertheless shows progress towards achieving the relevant criteria. Some guidance on what may merit half points are provided in each indicator scoring guidance.

Companies can be ranked using a weighted average approach using the scores provided, or investors can amend the scores and use their existing approach to weightings. Because each investor,

ESG data provider, and researcher has a different approach to scoring and weighting, it is not possible for UNICEF to recommend an approach to weighting indicators. However, investors should choose which indicators to include in the analysis and weight these indicators according to the saliency or materiality of the issues to the companies or industries represented in their portfolios.

Due Diligence Indicators

In order to respect children's rights in line with the UNGPs and CRBPs, investors should expect that all companies avoid any infringement of rights and address any adverse impact with which the company is involved. The corporate responsibility to respect applies to the business's own activities and to its business relationships, linked to its operations, products or services.

Children's rights need not be considered in isolation, but as a vulnerable group, children's rights should normally be integrated into a company's approach to broader human rights due diligence. The following indicators are therefore designed to complement and overlap with investors' existing measures of human rights due diligence. The indicators could also produce a stand-alone assessment of children's rights due diligence.

The indicators in this section are designed to complement those measuring human rights due diligence. For investors who do not already have a metrics on corporate human rights due diligence, the approaches of the World Benchmarking Alliance's [Corporate Human Rights Benchmark](#) or the Danish Institute's [Human Rights Indicators for Business](#) are useful resources.

All companies have impacts on children's and impacts on human rights. The recommendation is thus for investors to apply these indicators to all companies in their portfolios. However, we recognise that this may not be possible for all investors at this time, but recommend that investors at least look to assess child rights due diligence of companies with business activities that typically have a high risk of adverse impact on children's rights, or those operating in geographies with elevated risks (see [PART 1](#)).





1. GOVERNANCE AND COMMITMENT

1.1 Commitment to respect

Does the company have a policy commitment to respecting children's rights?

2	Company has a policy that commits to respecting children's rights across its operations and activities.	Company should publicly commit to respecting the rights of children. The policy should be a statement that references children's rights, the UN Convention on the Rights of the Child, or the Children's Rights and Business Principles. The reference to children's rights should be more than a commitment against the use of child labour. The policy statement can be stand alone or can be integrated in a broader policy document, such as a broader Code of Ethics or Human Rights Policy. If the company does not meet all of these criteria, a score of 1.5 can be considered.
1	Company has a policy that commits to respecting all internationally recognised human rights, although does not explicitly reference children's rights.	Company should commit to respecting all internationally recognised human rights, which implicitly includes children's rights, although children's rights are not referenced explicitly. A commitment to respecting all internationally recognised human rights should use the language "all human rights" or similar and should acknowledge international conventions such as the UN Declaration on Human Rights and the ILO Declaration on Fundamental Principles and Rights at Work. If a company commits to only respecting some human rights, a score of 0.5 can be considered.
0	Company does not have a policy committing to respect all internationally recognised human rights or children's rights.	Companies that have no commitment to respecting all human rights or children's rights. Companies may commit to respecting individual human rights or list those rights that they consider material to their business. Commitments to individual rights are evaluated in separate indicators.

1.2 Board oversight

Does the company have board oversight of children's rights issues?

2	Company Board has oversight of policy to respect children's rights.	Company should have a policy commitment to respecting children's rights (scoring 2 in Indicator 1.1). The policy should be approved by the Board (or the CEO) and communicated at Board level. A Board member, senior executive or committee reporting to the Board should be tasked with addressing children's rights. If the company has a policy commitment specific to children's rights (scoring 2 in Indicator 1.1), then a Board member, senior executive or committee reporting to the Board having responsibility for sustainability/ESG issues that includes children's rights is sufficient. If only some of these criteria are met, a score of 1.5 can be considered.
1	Company Board has oversight of policy to respect all internationally recognised human rights, although children's rights are not specifically included.	Company should have a policy commitment to respecting all internationally recognised human rights (scoring 1 in Indicator 1.1). The policy should be approved by the Board or the CEO and communicated at Board level. A Board member, senior executive or committee reporting to the Board should be tasked with addressing children's rights. If the company has a policy commitment specific to children's rights (scoring 1 in Indicator 1.1), then a Board member, senior executive or committee reporting to the Board having responsibility for sustainability/ESG issues that includes human rights is sufficient. If only some of these criteria are met, a score of 0.5 can be considered.
0	Company does not have board oversight of children's rights or all internationally recognised human rights.	Company does not have a policy commitment to respecting all internationally recognised human rights or children's rights (scoring 0 in Indicator 1.1), or does have a policy commitment but it is not approved by the Board/CEO or the Board is not tasked with addressing children's rights or human rights.

2. MANAGING IMPACTS ON CHILDREN'S RIGHTS

2.1 Due diligence

Does the company integrate children's rights in its impact assessments?

2	Company integrates children's rights considerations into its risk and impact assessments.	Company should carry out a stand-alone children's rights risk or impact assessment or integrate children's rights in other impact assessments such as human rights or social/community impact assessments. The company should ideally report on details of the impact assessment process, and the findings of the impact assessment. The impact assessment should apply to all operations, and should be periodically updated. If only some of these criteria are met, a score of 1.5 can be considered.
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**2.1 Due diligence (continued)**

Does the company integrate children's rights in its impact assessments?

1	Company carries out human rights or social/community impact assessments, but children's rights are not specifically referenced.	Company carries out human rights or social/community impact assessments, but children's rights are not specifically addressed. The impact assessments can be stand-alone or integrated with other social assessments. The company should ideally report on details of the impact assessment process, and the findings of the impact assessment. The impact assessment should apply to all operations, and should be periodically updated. If only some of these criteria are met, a score of 0.5 can be considered.
0	Company does not carry out human rights risk or impact assessments.	Company does not carry out human rights risk or impact assessments or does not report on the impact assessment process or findings.

2.2 Stakeholder consultation

Does the company identify children as a stakeholder group and engage in consultation with stakeholders on children's rights?

2	Company identifies children as a stakeholder group and engages with children and/or representative stakeholders on children's rights topics.	Companies should identify children as a stakeholder group, and engage with children on their rights including, and should do so through their representatives (e.g., through multi-stakeholder platforms, NGOs, local authorities or parents). Companies should include children in its list of stakeholders, but evidence that company identifies children as a stakeholder group can also include policies directed towards children and responsible business conduct, for instance, policies on responsible marketing that address marketing to children or child safeguarding policies. If only some of these criteria are met, a score of 1.5 can be considered.
1	Company does not identify children as a stakeholder group but engages with stakeholders on human rights topics.	Companies should identify human rightsholders as stakeholder groups, for instance, workers, local communities or women. Companies should engage with stakeholders, and can do so through their representatives (e.g., through multi-stakeholder platforms, workers representatives or local authorities). If only some of these criteria are met, a score of 0.5 can be considered.
0	No evidence that company identifies children as a stakeholder group or engages with stakeholder on children's rights topics.	Company does not identify children as a stakeholder group and does not engage with stakeholders on children's rights issues

2.3 Grievance mechanism

Does the company have an operational-level grievance mechanism that is focused on children's rights and accessible to children?

2	Company has an operational-level grievance mechanism that is focused on children's rights and designed to be accessible by children and/or their representatives.	Company has a formalised way for stakeholders and rightsholders to raise concerns about the impact of a company's operations or activities on their rights or wellbeing. The grievance mechanism should cover a company's operations, supply chains and activities, and should be accessible to all potentially affected stakeholders and rightsholders. Children often cannot access operational-level grievance mechanisms if they do know they exist and cannot understand how to use them. Companies should identify children as potential users of grievance mechanisms and make efforts to make the grievance mechanism known and accessible to children and their representatives. Measures should also be in place to protect children, such as a confidentiality and/or child safeguarding policy. If only some of these criteria are met, a score of 1.5 can be considered.
1	Company has an operational-level grievance mechanism that focuses on human rights, but not children's rights and/or the mechanism is not accessible to children.	Company has an operational-level grievance mechanism but does not identify children as potential users. Company should make efforts to raise awareness of its grievance mechanism among stakeholders and rightsholders, which may include children and their representatives. The grievance mechanism should focus on human rights, and take grievances from employees and third parties (e.g. workers in the supply chain, or community members). If only some of these criteria are met, a score of 0.5 can be considered.
0	No evidence of an operational-level grievance mechanism that focuses on human rights or children's rights	Company does not have a grievance mechanism that focuses on human rights or children's rights. Company may have a grievance mechanism for accounting or financial matters, or a whistleblowing mechanism, but unless it is open to third parties to receive human rights related complaints it should not be counted as 'human rights focused'.



2.4 Training

Does the company support its children's rights commitments with training for personnel and business partners?

2	All of company's personnel and business partners receive training on children's rights.	Company should indicate that all personnel and business partners receive training on children's rights. The company should report on how many personnel and business partners have been trained, and the goal for coverage. If only some of these criteria are met, for instance if only personnel are trained or only a portion of personnel are trained, a score of 1.5 can be considered.
1	Company indicates that all personnel and business partners are trained on human rights, but does not reference children's rights.	Company trains all personnel and business partners on human rights, but does not reference children's rights and whether they are included in the training programme. The company should report on how many personnel and business partners are trained and the goal for training coverage. If only some of these criteria are met, for instance only some personnel or business partners are trained on human rights, a score of 0.5 can be considered.
0	No training on children's rights or human rights.	There is no evidence or the company does not disclose on its training of personnel or business partners on human rights or children's rights.

3. REPORTING AND DISCLOSURE

3.1 Materiality assessment

Does the company include children's rights in its materiality assessments?

2	Company includes children's rights topics in its materiality assessment.	Company should include children's rights in its assessment of material/salient issues (see definition of material/salient issues in Part 1). This can be evidenced by a description of the assessment carried out and topics considered, e.g. in the materiality matrix, or by the identification of children's rights topics as material. Children's rights topics can include, e.g., child labour, family-friendly workplaces (e.g. maternity/paternity protections), responsible marketing to children, child safeguarding, or product safety for children. Sometimes companies may include a general topic as material (e.g. product safety) that may include an element of children's rights, but there should be some evidence that children's rights are specifically considered. If only some of these criteria are met, a score of 1.5 can be considered.
1	Company includes human rights in its materiality assessment, or company conducts a human rights impact assessment.	Company does not include children's rights in its assessment of material/salient issues, but does include human rights or carries out a human rights impact assessment. Human rights issues may overlap with other common sustainability issues, such as working conditions in supply chains, diversity/non-discrimination, or community relations. If only some of these criteria are met, a score of 0.5 can be considered.
0	Company does not consider human rights or children's rights in its materiality assessment.	Company does not consider human rights or children's rights in its materiality assessment.

3.2 Transparency and reporting

Does the company communicate externally how child rights impacts are addressed?

2	Company communicates externally on its children's rights impacts and how they are being addressed and/or remediated.	Company should report externally on its most salient children's rights impacts, how these impacts are being addressed, managed, and where relevant, remediated. Company should include KPIs in its sustainability/human rights reporting relevant to managing children's rights impacts. Examples include percentage of parents returning to work after parental leave, or proportion of child labour cases remediated. If only some of these criteria are met, a score of 1.5 can be considered.
1	Company doesn't report on children's rights, but communicates its human rights impacts and how they are being addressed and/or remediated.	Company does not report externally on children's rights, but communicates its most salient human rights impacts and how these are being addressed, managed, and where relevant remediated. Company should include KPIs in its sustainability/human rights reporting relevant to managing its most salient human rights impacts. If only some of these criteria are met, a score of 0.5 can be considered.
0	Company does not report on human rights or children's rights.	Company does not report on human rights or children's rights.



4. COLLABORATION AND PARTNERSHIPS

4.1 Support for the SDGs

Does the company integrate the Sustainable Development Goals (SDGs) into its sustainability/CSR strategy?

2	Company integrates SDGs that support children's rights into its sustainability/CSR strategy.	Company integrates or aligns its CSR/sustainability strategy with the SDGs, referencing one of the following SDGs that aim to improve the lives of children and young people: Goal 1 (Poverty Reduction), Goal 2 (Zero Hunger), Goal 3 (Health), Goal 4 (Education), Goal 5 (Gender Equality), Goal 6 (Water and Sanitation), Goal 8 (Decent Work), Goal 10 (Reducing Inequalities), or Goal 16.2 (Violence against Children). If only some of these criteria are met, a score of 1.5 can be considered.
1	Company integrates SDGs into its sustainability/CSR strategy, but does not specify which ones or does not integrate SDGs linked to children's rights.	Company integrates or aligns its CSR/sustainability strategy with the SDGs, but either does not reference specific SDGs or does not align with SDGs that aim to improve the lives of children/young people. If only some of these criteria are met, a score of 0.5 can be considered.
0	No evidence of integration of the SDGs into company's sustainability/CSR strategy.	Company does not integrate the SDGs into its sustainability or CSR strategy.

4.2 Initiatives and partnerships

Does the company participate in initiatives and partnerships to support the realisation of children's rights?

2	Company participates in initiatives and partnerships to support the realisation of children's rights or a relevant SDG.	Company integrates or aligns its CSR/sustainability strategy with the SDGs, referencing one of the following SDGs that aim to improve the lives of children and young people: Goal 1 (Poverty Reduction), Goal 2 (Zero Hunger), Goal 3 (Health), Goal 4 (Education), Goal 5 (Gender Equality), Goal 6 (Water and Sanitation), Goal 8 (Decent Work), Goal 10 (Reducing Inequalities), or Goal 16.2 (Violence against Children). If only some of these criteria are met, a score of 1.5 can be considered.
1	Company participates in voluntary initiatives to support human rights or the SDGs generally (but not one linked to children's rights).	Company integrates or aligns its CSR/sustainability strategy with the SDGs, but either does not reference specific SDGs or does not align with SDGs that aim to improve the lives of children/young people. If only some of these criteria are met, a score of 0.5 can be considered.
0	No evidence that company participates in initiatives or partnerships on human rights, children's rights or SDG issues.	Company does not integrate the SDGs into its sustainability or CSR strategy.



5. CHILDREN'S RIGHTS IN BUSINESS RELATIONSHIPS

5.1 Supplier commitment

Does the company require that suppliers and contractors respect children's rights?

2	Company requires suppliers and/or contractors to respect children's rights, and the commitment is a part of the company's contract with its suppliers/contractors.	Company code(s) of conduct for suppliers or contractors should explicitly reference children's rights, including but broader than child labour. The code of conduct should explicitly reference children's rights, the Convention on the Rights of the Child OR the Children's Rights and Business Principles. Companies that do not reference children's rights but include a prohibition on the use of child labour should score '5'. The code of conduct should form a part of the company's contract with its suppliers and/or contractors. If only some of these criteria are met, a score of 1.5 can be considered.
1	Company requires supplier and/or contractors to respect human and labour rights, and the commitment is a part of the company's contract with its suppliers/contractors.	Company code(s) of conduct require suppliers or contractors to respect human and labour rights but does not specifically mention children's rights although it may include a prohibition on the use of child labour. The code of conduct should form a part of the company's contract with its suppliers and/or contractors. If only some of these criteria are met, a score of 0.5 can be considered.
0	Company does not require suppliers to respect children's rights or human rights.	There is no evidence of a code of conduct that requires suppliers or contractors to respect human or children's rights, or the code of conduct does not form a part of the contract with suppliers/contractors.

5.2 Supplier assessment

Does the company assess suppliers and contractors on respect children's rights and family-friendly policies?

2	Company conducts ongoing compliance monitoring/auditing of suppliers and contractors on respect for children's rights and family-friendly policies.	Company's compliance monitoring or auditing programme, at a minimum, should address the following topics: child labour, hazardous work for young workers, maternity/paternity/parental protections (parental (maternity/paternity) leave, health and safety protections for pregnant workers, and living wages. If only some of these criteria are met, a score of 1.5 can be considered.
1	Company conducts ongoing compliance monitoring/auditing of suppliers and contractors that respect human and labour rights.	Company's compliance monitoring or auditing programme addresses human and labour rights, including child labour, and some family-friendly policies but not all of those listed above. If only some of these criteria are met, a score of 0.5 can be considered.
0	No evidence of a procedure to assess suppliers and contractors on human or children's rights.	If there is no evidence that company has a compliance monitoring or auditing programme, or it has a programme but the programme does not address human or labour rights, children's rights or family-friendly policies.



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Issue Indicators

Issue indicators are those that capture children's rights issues that are specific to companies with certain functions, or operating in certain industries, where top-level due diligence indicators are not

enough to capture the most material and salient impacts. The following table summarises the five categories of issue- and function-specific indicators, and describes in which contexts investors can use these indicators to measure corporate performance.

CHILD LABOUR AND DECENT WORK FOR YOUNG WORKERS	These indicators should be used to evaluate performance of companies operating in or sourcing from environments with a high risk of child labour and factors that contribute to child labour, including high levels of labour migration; high rates of poverty; a large informal economy; low rates of formal schooling; and weak legal institutions. This issue is particularly material for companies operating in or source from industries with large, low skilled workforces in labour intensive industries, such as agriculture and manufacturing. Examples include Food and Beverage and Consumer Goods industries.
DECENT WORK FOR PARENTS AND CAREGIVERS	These issues are material to most companies, as most companies employ working parents, but these indicators should in particular be used to evaluate performance of companies in environments where labour protections are weak, especially for women, and where gender discrimination is widespread. Companies operating in or sourcing from industries with large, low skill, low paid workforces in labour-intensive industries should pay particular attention to respecting the rights of women, parents and caregivers. Examples include Food and Beverage, Consumer Goods, Tourism and Extractives industries.
CHILD PROTECTION AND SAFETY	These indicators measure performance of companies whose employees or customers come into contact with children or where children use business facilities or services. Child protection issues are particularly material to companies that provide services to children – for instance, child sexual abuse and exploitation on online services, or in travel and tourism industries. They are also material to companies who have significant impacts in communities, particularly where there are significant rates of in-migration, such as extractives and infrastructure development.
MARKETING TO CHILDREN	These indicators measure performance of companies for whom children are a large consumer group and the target of marketing activities. Marketing to children is a particularly material issue in the Food and Beverage and Consumer Goods industries, especially sub-sectors such as apparel, footwear and toys.
ENVIRONMENT AND LAND ACQUISITION	These indicators measure performance of companies with significant environmental impacts and impacts surrounding land and natural resource use. Examples include agriculture, especially large scale commercial operations, extractives industries and infrastructure development.



CHILD LABOUR AND YOUNG WORKERS

The risks associated with child labour are well known and typically well incorporated into materiality assessments and ESG integration. However, working conditions for young workers (those who are above the minimum working age but below 18) are also a critical way that companies impact children's rights.

Many companies offer internship and apprenticeship schemes for young workers because they recognise the value of investing in the future workforce. However, without appropriate protections, employment practices can cause more harm than good by interfering with young peoples' education and development. In particular, young workers tend to be more susceptible to occupational health and safety considerations and workplace accidents. Without appropriate safeguards, dangerous working conditions can amount to hazardous work, which defined as worst forms of child labour.

Problems surrounding child labour among adolescents can be symptomatic of a lack of vocational education and age-appropriate work opportunities. Companies eager to act on child labour may apply a strict, zero-tolerance policy towards employing children under 18. As a result, adolescents seeking to enter export-oriented industries have limited opportunities for age-appropriate work, and may seek work in more dangerous, informal sectors. As a result, zero-tolerance policies may do more harm than good.

The following are particularly important elements of decent work for young workers:

- Appropriate **health and safety protections**, including protection from hazardous occupations
- Limits on **working hours**, particularly where long hours interfere with education
- **Living wages** that are adequate to support basic costs and determined based on skills rather than age
- **Vocational and skills development** opportunities

These indicators can be used to evaluate performance of companies operating in or sourcing from environments with a high risk of child labour and factors that contribute to child labour, including high levels of labour migration; high rates of poverty; a large informal economy; low rates of formal schooling; and weak legal institutions. This issue is particularly material for companies operating in or sourcing from industries with large, low skilled workforces in labour intensive industries, such as agriculture and manufacturing. Examples include Food and Beverage and Consumer Goods industries.

Defining Child Labour and Young Workers

The term 'child labour' is defined as work that deprives children of their childhood, their potential and their dignity, and that is harmful to physical and mental development. It refers to work that:

- is mentally, physically, socially or morally dangerous and harmful to children; and/or
- interferes with their schooling by: depriving them of the opportunity to attend school; obliging them to leave school prematurely; or requiring them to attempt to combine school attendance with excessively long and heavy work.

The worst forms of child labour involves children being enslaved, separated from their families, exposed to serious hazards and illnesses and/or left to fend for themselves on the streets of large cities – often at a very early age. Whether or not particular forms of "work" falls under the definition of "child labour" depends on the child's age, the type and hours of work performed, the conditions under which it is performed and the objectives pursued by individual countries. The answer varies from country to country, as well as among sectors within countries.

Under ILO conventions No.138 on Minimum Age and Convention No. 182 on the Worst Forms of Child Labour, the minimum age for admission into full time employment is 15 (an exception for developing countries to temporarily set this age at 14 is given). Some countries set minimum age higher than this, for instance at 16 to correspond with the minimum school-leaving age. However, young or adolescent workers (those above the minimum working age but below 18 years) can become involved in child labour when performing work that is likely to be hazardous.



ILO CONVENTIONS NO. 138 AND 182	AGE LIMITS
Hazardous Work Any work which is likely to jeopardize children's physical, mental or moral health, safety or morals.	18
Basic Minimum Age The minimum age for full time work should not be below the age for finishing compulsory schooling.	15
Light Work Children may do light work as long as it does not threaten their health and safety, nor hinder their education or vocational orientation and training.	13-15

Good Practice: Challenges with zero-tolerance approaches to child labour

A number of challenges exist with 'zero-tolerance' or strict compliance approaches to managing child labour. These approaches, whereby non-compliance with minimum age rules is met with punishment or withdrawal of business, can have unintended negative consequences.

When child labour is discovered in the context of a zero-tolerance approach, children risk being removed from work without consideration of their best interests, whether there are alternative, age-appropriate forms of work (i.e. light or non-hazardous work), or how children and their families will subsist without the additional income. Zero-tolerance approaches also discourage transparency on the part of producers, who may fear losing vital business if child labour cases are openly acknowledged.

Children removed from child labour without safeguards are likely to return to labour if their situation is not properly remediated with their best interests guiding the process. This reality highlights the urgent and critical need for responsible sourcing initiatives that incorporate comprehensive child safeguarding and child labour remediation, and de-emphasize zero-tolerance, compliance-based approaches in favour of holistic action that addresses the root causes of child labour and broader impacts on children.

To prevent and mitigate the risk of child labour re-occurrence, action should be taken to address child labour at its root causes. Therefore, a more effective way to approach child labour remediation is in the context of child safeguarding policies that address the full range of potential harm that children are exposed to by business activities. Should child labour be found in supplier facilities, a process for dealing responsibly with the situation should be detailed in safeguarding policies that clearly identify roles and responsibilities, and that seek to find solutions that are in the best interest of the child.

Problems surrounding child labour among adolescents can be symptomatic of a lack of vocational education and age-appropriate work opportunities. Total prohibitions on employing adolescents, even in age-appropriate roles, deny them opportunities to build skills and experience essential for future earning potential. The provision of work opportunities under safe and age-appropriate conditions for adolescents, rather than excluding them entirely from the formal labour market, can be an effective measure to eliminate child labour, including its worst forms.

Furthermore, limiting age appropriate work opportunities may increase the risk of child labour where adolescents seek work by using false identification, or in informal enterprises where working conditions are less monitored. UNICEF's studies found that where adolescents were found working, they were usually doing so unbeknown to employers and therefore under the same conditions as adult workers. In Viet Nam's apparel and footwear factories, for instance, adolescents sometimes present false identification to obtain jobs and may work without their true age discovered by employers.



6. CHILD LABOUR AND DECENT WORK FOR YOUNG WORKERS

6.1 Child labour commitment

Does the company commit not to use child labour in operations and the supply chain?

2	Company commits not to use child labour and to respect the minimum age of employment in line with ILO conventions and national standards (whichever is higher), and discloses actions taken to ensure it does not contribute to child labour.	Companies should commit to not use child labour and to respect the minimum age of employment in line with ILO conventions and national standards (whichever is higher). The commitment should apply to own operations and the supply chain (if relevant). According to ILO conventions, the minimum age for full time employment is 15 years, and the minimum age for hazardous work is 18 years. Companies should not have a zero-tolerance approach to employing those under 18, even in age-appropriate roles. If the company has a zero-tolerance approach, it should score '0'. Company should also disclose actions taken to ensure it does not contribute to child labour, whether the disclosure is voluntary or part of a mandated disclosure (e.g., pursuant to the UK Modern Slavery Act or French Due Diligence Law). If only some of these criteria are met, a score of 1.5 can be considered.
1	Company commits not to use child labour and to respect the minimum age of employment in line with ILO conventions and national standards, whichever is higher, in own operations and in the supply chain, but does not disclose actions taken not to contribute to child labour.	Company commits not to use child labour and to respect the minimum age of employment in line with ILO conventions and national standards, whichever is higher, in own operations and in the supply chain (if relevant). However, the company does not disclose actions taken to ensure it does not contribute to child labour. If only some of these criteria are met, a score of 0.5 can be considered.
0	Company does not have a commitment not to use child labour in own operations and supply chain, or its commitment not to use child labour is not defined.	If the company does not have a commitment not to use child labour, in either own operations or in the supply chain, or the minimum age of employment is not defined or specified with reference to ILO conventions and/or national standards, or the company has a blanket zero-tolerance approach to employing those under 18, in age-appropriate roles that do not constitute child labour.

6.2 Child labour remediation

Does the company have a child labour prevention and/or remediation policy or plan?

2	Company has a child labour prevention and remediation policy or plan that is led by best interests of the child and ensures that children are enrolled in a remediation / education programme rather than dismissed from employment; if young workers are found to be in hazardous work, they are removed immediately and given age-appropriate work.	The child labour remediation policy or plan does not have to be a formal policy commitment, but could be part of, e.g., the company's supply chain codes of conduct, operating procedures or reported in its CSR/sustainability reports. The key is that the remediation plan is centred on the best interests of the child and does not simply involve removing the child from employment but ensures that the child is enrolled in a remediation or education programme. For young workers above the minimum age of employment, they should be removed from hazardous work but given age-appropriate work as a substitute and supported to re-enter education if it is in their best interests. If only some of these criteria are met, a score of 1.5 can be considered.
1	Company has a child labour remediation policy or plan, but it may not mention best interests of the child.	The company has a child labour remediation policy, but it may not mention best interests of the child, although it addresses remediation/education programmes and/or age-appropriate work for young workers (those above the minimum age of employment). If only some of these criteria are met, a score of 0.5 can be considered.
0	Company does not have a child labour remediation policy, or company's child labour remediation policy is a zero tolerance approach.	Either the company does not have a child labour remediation policy or plan, or the policy/plan states that the company has a zero-tolerance approach to child labour, meaning that children are removed from employment without regard to their best interests.



6.3 Working conditions for young workers

Does the company provide decent and safe work for young workers?

2	Company has special health and safety protections in place for young workers to protect them from hazardous work and excessive hours in all operations.	Young workers are defined as those below 18 but above the minimum age of employment. The company's approach should ensure that young workers are not subjected to excessive overtime or hazardous working conditions and should be paid at least the minimum wage for their work. The company's policy should apply to all operations. If only some of these criteria are met, a score of 1.5 can be considered.
1	Company has special health and safety protections in place for young workers to protect them from hazardous work and excessive hours, but only in some operations.	The company has an approach to employing young workers, should not be subjected to excessive overtime or hazardous working conditions, and should be paid at least the minimum wage for their work. However, the company's policy does not apply to all operations. If only some of these criteria are met, a score of 0.5 can be considered.
0	Company has a total ban on employing young workers even in age-appropriate roles, or company does not have special health and safety protections in place for young workers to protect them from hazardous work and excessive hours.	Company does not have a defined approach to employing young workers or has a zero-tolerance approach to hiring those under 18 even in age-appropriate roles, or company does not acknowledge health and safety protections for its young workers.

6.4 Skills development and training

Does the company employ young workers with an emphasis on skills development and vocational training?

2	Company has a defined approach to employing young workers that ensures they have access to skills development and vocational training (e.g. apprenticeships/ internships).	Young workers are defined as those below 18 but above the minimum age of employment. The company's approach should ensure that young worker's employment contributes to their education and skills development, e.g., through internship or apprenticeship schemes. If only some of these criteria are met, a score of 1.5 can be considered.
1	Company has a defined approach to employing young workers but there is limited emphasis on skills development or vocational training.	The company has an approach to employing young workers, but there may not be emphasis on contribution to skills development or education. If only some of these criteria are met, a score of 0.5 can be considered.
0	Company does not have a defined approach to employing young workers	Company does not have a defined approach to employing young workers or has a zero-tolerance approach to hiring those under 18 even in age-appropriate roles.



DECENT WORK FOR PARENTS AND CAREGIVERS

Working conditions for parents and caregivers are a particularly critical children's rights issue for business, because they have direct impacts on the health, development and well-being of children. However, the specific rights of working parents are rarely considered in sustainability standards, beyond issues applicable to all workers including forced labour, living wages, and decent working hours.

Decent working conditions for parents are critical to sustainability and have a number of business benefits, for all companies that employ parents, because they ensure employees are able to successfully balance their work and family life (see Case Study: *The Investment Case for Family-Friendly Workplaces*).¹⁸ Family friendly workplace policies are codified in international norms and standards – including the rights to:

- **Non-discrimination** on the basis of pregnancy, maternity or family status/responsibilities
- Adequate **paid maternity, paternity and parental leave** with full job protection
- Special **health and safety protections** for pregnant and nursing employees
- **Paid breastfeeding breaks** for nursing mothers
- **Time off for attending antenatal appointments** for pregnant employees
- **Living wages** that provide an adequate standard of living for workers and their dependent children
- Support for **good quality childcare** and early education opportunities
- **Flexible working arrangements** that allow workers to alter working hours around family responsibilities

These issues are salient or material for many companies, as most companies employ working parents, but in particular these indicators should be used to evaluate performance of companies in environments where labour protections are weak, especially for women, and discrimination against women is high (for more information, see Tool:

Children's Rights and Business Atlas). Companies operating in, or sourcing from, industries with large, low skill, low paid workforces in labour-intensive industries should pay particular attention to respecting the rights of women, parents and caregivers. Examples include Food and Beverage, Consumer Goods, Tourism and Extractives industries.

Case Study: The investment case for family-friendly workplaces

Investing in family friendly policies is good for families, businesses and economies. But for too many parents around the world, government and employer policies that support them to balance work and family responsibilities are not a reality.

Not only do family-friendly policies pay off in healthier, better-educated children, greater gender equality and sustainable growth, they are linked to better workforce productivity and the ability to attract, motivate and retain employees. For instance, employer support for childcare is associated with increased female labour force participation and reduced staff turnover.¹⁹

Investors have an important role to play in influencing businesses to take up family-friendly workplaces, and in doing so, improve sustainability performance. Family-friendly criteria that investors can focus on include:

- Sufficient paid leave to all parents and guardians to meet the needs of their young children. This includes paid maternity, paternity, and parental leave, and leave to care for sick young children.
- The ability of mothers to breastfeed exclusively for six months, as recommended by global endorsed standards, and to continue breastfeeding for as long as they choose. This can include, for instance, providing a minimum of 6 months of paid maternity leave and dedicated nursing facilities at work or in employer-sponsored childcare facilities.
- Access to affordable, quality childcare and early education for employees' children. This could be through financial subsidies for working parents, or sponsorship of childcare facilities on work premises or in communities.
- Adequate wages to help families provide for their young children. This can include a commitment to pay living wages that are sufficient for workers to support themselves and their dependents.



7. DECENT WORK FOR PARENTS AND CAREGIVERS

7.1 Equal opportunities

Does the company commit to equal opportunities and non-discrimination on the basis of gender, pregnancy, maternity, paternity and family responsibilities?

2	Company commits to equal opportunities and non-discrimination on the basis of gender, pregnancy, maternity/paternity and family responsibilities.	This indicator is based on ILO Conventions No. 111 on Non-Discrimination in Employment, No. 183 on Maternity Protections and No. 156 on Workers with Family Responsibilities. Non-discrimination on the basis of gender, pregnancy, maternity and family responsibilities is important to children's rights because it ensures that workers can provide for their families while balancing their work and family life. In order to achieve a score of 2, companies should commit to equal opportunities and non-discrimination on these four grounds. Evidence of this commitment can be either in a formal policy, or in CSR/sustainability reporting on employment practices. If all but one of these criteria are met, a score of 1.5 can be considered.
1	Company commits to equal opportunities and non-discrimination on the basis of gender OR pregnancy OR maternity OR paternity OR family responsibilities.	If companies commit to equal opportunities and non-discrimination on some but not all of the four grounds listed, they should score a 1. If only one of these criteria are met, a score of 0.5 can be considered.
0	Company does not commit to equal opportunities or to non-discrimination on the basis of gender, pregnancy, maternity, paternity or family responsibilities.	If companies do not commit to equal opportunities or non-discrimination at all or on any of the four grounds listed, they should score a 0.

7.2 Parental leave

Does the company provide sufficient paid maternity, paternity and parental leave?

2	Company provides at least 6 months of paid maternity leave, and/or at least six months of paid parental leave, across all its operations.	This indicator should be assessed regardless of whether the company's policies are voluntary or in compliance with national laws and regulations. An adequate period of paid maternity leave of at least six months is crucial for new mothers to recover from childbirth and breastfeed their infants exclusively as recommended by UNICEF and WHO guidelines. Parental leave allows fathers to play a role in the raising of children, which research shows has positive impact on child development. If the company provides between 14 weeks and six months of paid maternity/parental leave, a score of 1.5 can be considered.
1	Company provides at least 14 weeks of paid maternity leave and at least 2 weeks of paid paternity leave across all operations.	This indicator is based on the standard set out in ILO Convention No. 183 on Maternity Protections, which calls for a minimum period of 14 weeks of paid maternity leave. This indicator should be assessed regardless of whether the company's policies are voluntary or in compliance with national laws and regulations. If the company provides less than 14 weeks but more than 6 weeks of paid maternity leave, or provides 14 weeks maternity leave but no paid paternity leave, a score of 0.5 can be considered.
0	Company does not provide paid maternity or paternity leave.	There is no evidence that the company provides paid maternity or paternity leave, the company should score 0.

7.3 Job security

Does the company guarantee job security for workers on maternity, paternity and parental leave?

2	More than 75% of parents return to work after taking maternity, paternity or parental leave.	Retention rates are an indicator of job security after maternity, paternity and parental leave. Parents should have the right to return to their previous job when taking these forms of leave, which is a standard based on ILO Convention No. 183 on Maternity Protections. Scores of 1.5 can be considered where retention rates are over 66% and 0.5 when the company reports on this indicator but does not achieve 50% retention rates.
1	50-75% of parents return to work after taking maternity, paternity or parental leave.	
0	The company does not report on retention rates.	



7.4 Health and safety

Does the company protect the health and safety of pregnant and breastfeeding workers?

2	Company has clear and effective occupational health and safety policies and procedures, conducts special health and safety risk assessments for pregnant and breastfeeding employees, and puts in place protections where required.	Occupational health and safety protections for pregnant and nursing women are important measures to protect both child and maternal health, and to provide decent working conditions for mothers. For pregnant and nursing workers, excessive hours, arduous work and exposure to hazardous chemicals can contribute to severe impacts on pre-natal and post-natal health. If only some of these criteria are met, a score of 1.5 can be considered.
1	Company has clear and effective occupational health and safety policies and procedures, but there is limited or no evidence that it addresses special health and safety risks to pregnant and breastfeeding workers.	If the company has clear and effective occupational health and safety policies and procedures that would apply to pregnant and breastfeeding women but does not specify any special protections for pregnant and breastfeeding women, the company should score 1. A score of 0.5 can be considered if the company discloses on its policies, but they don't meet the standards required for 1 point.
0	Company has no clear policies on occupational health and safety	If the company does not report on its policies or has no policies on occupational health and safety that would apply to pregnant women

7.5 Breastfeeding support at work

Does the company support workers to breastfeed exclusively for the first six months and complimentary for however long they choose?

2	Company supports breastfeeding employees by providing paid breastfeeding breaks during working hours and dedicated nursing facilities in the workplace.	This indicator is based on ILO Convention No. 183 on Maternity Protections, which states that nursing mothers should be entitled to one or more paid breastfeeding breaks, or a reduction in hours to allow for breastfeeding. This score should apply whether the company's actions are voluntary or mandated by law. If only some of these criteria are met, a score of 1.5 can be considered.
1	Company provides all legally required rest breaks, but does not mention paid breastfeeding breaks and/or facilities.	If the company commits to providing all legally required rest breaks, but does not specifically mention breastfeeding breaks or dedicated nursing facilities. If only some of these criteria are met, a score of 0.5 can be considered.
0	No evidence of support for breastfeeding or rest breaks.	If the company does not report on any support for breastfeeding workers (including paid rest breaks)

7.6 Flexible working

Does the company offer flexible working arrangements to workers with family responsibilities?

2	Company has a flexible working policy that covers all operations.	Examples of flexible working arrangements include part time working, remote working, job sharing, reduced hours, compressed hours or altering start/stop times. Company should have a policy that covers all operations. The policy should apply to all workers, but especially those with family and/or caring responsibilities. The policy can be stand alone or part of HR/employment policies and procedures. This should apply whether the policy is voluntary or legally required. If only some of these criteria are met, a score of 1.5 can be considered.
1	Company has a flexible working policy that covers only some operations.	Company has a flexible working policy that applies to all workers but only covers some operations (e.g., head office but not production facilities). This should apply whether the policy is voluntary or legally required. A score of 0.5 can be considered if the company discloses on its policies, but they don't meet the standards required for 1 point.
0	Company does not have a flexible working policy	Company does not have a flexible working policy or does not report on its policy on flexible working arrangements.



7.7 Childcare support

Does the company support workers' children to access good quality childcare and early childhood education?

2	Company supports workers' children to access good quality childcare and early childhood education across all operations.	Examples of support for access to childcare include providing on-site childcare or creche facilities, or support for community-based childcare facilities, or subsidies to cover childcare tuition, whether these initiatives are voluntary or legally required. The support should apply to all workers across all the company's operations. If only some of these criteria are met, a score of 1.5 can be considered.
1	Company supports worker's children to access good quality childcare and early childhood education but only in some operations.	The support should cover workers in some of the company's operations (e.g., if company has on-site childcare in headquarters, but not production facilities). A score of 0.5 can be considered if the company discloses on its policies and shows that the issue has been considered, but they don't meet the standards required for 1 point.
0	Company does not support access to childcare.	The company does not report on support for children or there is no evidence of such support.

7.8 Living wages

Does the company commit to paying wages that are sufficient for employees to meet their basic needs and the needs of their families?

2	Company commits to paying all employees living wages across all operations.	Living wages should be defined as wages that are sufficient for employees to meet their basic needs and the needs of their families (whether voluntary or legally required). Compliance with minimum wage requirements is not enough. The company should use some independent means of assessing whether wages meet a living wage standard (e.g., using benchmarks calculated by independent organisations or using own company benchmarks based on an established living wage methodology). The commitment should apply to all operations. If only some of these criteria are met, a score of 1.5 can be considered.
1	Company commits to paying all employees a living wage across some operations or commits to compliance with minimum wage requirements across all operations.	As above, but the commitment applies only to some operations (e.g., in the supply chain but not in retail). Alternatively, companies that commit to complying with minimum wage requirements across all their operations can receive a score of 1. For companies that have a commitment to comply with minimum wage requirements, but only for some operations, a score of 0.5 can be considered.
0	Company does not commit to paying a living wage	The company does not commit to paying a living wage or does not indicate how the living wage is calculated (e.g., does not use an established living wage methodology or does not take into account workers' dependents basic needs). There is no commitment to complying with minimum wage requirements across all operations.

CHILD PROTECTION AND SAFETY

Globally, it is estimated that up to one billion children experience physical, sexual or emotional violence every year.²⁰ All children, wherever they live and whatever their circumstances, have the right to be protected, nurtured and free from all forms of violence, abuse, neglect, maltreatment and exploitation.




Although a large portion of violence against children occurs in communities, children are also harmed on business premises, by company staff, or through business activities. Child protection and safety is an issue particularly salient or material for companies that interact directly with children as consumers or service users, and/or have significant impacts in local communities.

Child protection and safeguarding refers to all of the actions a company takes to keep all children

they come into contact with safe – and includes the measures put in place to ensure children do not experience harm as a result of any direct or indirect contact with the company or its services.²¹ These indicators include measures of performance on companies whose employees come into contact with children or where children use business facilities. Child protection issues are particularly salient and/or material to companies that provide services to children – for instance, child sexual abuse and exploitation on online services, or in travel and tourism industries. They are also material to companies who have significant impacts in communities, particularly where there are significant rates of in-migration, such as extractives and infrastructure development.

Examples of industry-specific protection and safety risks to children include:



 EXTRACTIVES AND MINING	<p>Children living near mining operations can face a range of increased risks to their safety. These risks include being subjected to sexual violence and exploitation. Mining workforces tend to be male-dominated, and these risks can be exacerbated by factors such as in-migration for employment and a lack of consequences for workers who exploit children or perpetrate violence in communities surrounding mining operations.²²</p>
 TRAVEL AND TOURISM	<p>Sexual exploitation of children related to travel and tourism industries remains a serious concern worldwide.²³ Hospitality businesses may inadvertently facilitate sexual exploitation when perpetrators make use of their facilities. Transportation sectors may also inadvertently facilitate trafficking offences when perpetrators use their services. Tourism development can also make children in communities more vulnerable to sexual exploitation and abuse.²⁴</p>
 ICT	<p>Without appropriate safeguards in place, children can be exposed to exploitation and abuse through digital technologies, including through inappropriate contact (e.g., grooming) and conduct (e.g., cyberbullying). Children can also be exposed to potentially harmful or upsetting content, including violent imagery or hate speech.²⁵ Children also face risks associated with the collection, analysis and sale of their personal data, particularly where this information is used for advertising or commercial purposes.²⁶</p>

Good Practice: Code of Conduct for the Protection of Children from Sexual Exploitation in Travel and Tourism ("The Code")

The Code is a multi-stakeholder initiative that aims to increase awareness on child sexual exploitation in the travel and tourism sector and provide tools to support businesses to take preventative action. Companies join The Code and commit to six steps or 'criteria' to protect children and keep them safe. The six criteria are:

- Establish a policy and procedures against the sexual exploitation of children
- Train employees in children's rights, the prevention of sexual exploitation and how to report suspected cases
- Include a clause in contracts through the value chain stating a common repudiation and zero tolerance policy of sexual exploitation of children
- Provide information to travellers on children's rights, the prevention of exploitation of children and how to report suspected cases
- Support, collaborate & engage stakeholders in the prevention of sexual exploitation of children
- Report annually on implementation of the six criteria²⁷

Members of The Code include some of the world's leading travel and tourism companies, including hotel operators, tour companies and transportation providers. Each member reports annually on implementation of the six criteria, and company reports are publicly available on The Code's website (thecode.org).

Case Study: 2020 ICT Industry Guidelines on online child protection

The International Telecommunications Union (ITU) developed its first set of Child Online Protection Guidelines in 2009. Since then, the Internet has evolved beyond all recognition. While it has become an infinitely richer resource for children to play and learn, today's children face many risks online.

In response to substantial advances in technology and convergence, ITU, UNICEF and child online protection partners have developed and updated the guidelines for the broad range of companies that develop, provide or use telecommunications or related activities in the delivery of their products and services.

The Guidelines for industry dedicate additional attention to the special situation of children living with disabilities and highlight key areas for protecting and promoting children's rights such as:

- integrating child rights considerations into all appropriate corporate policies and management processes,
- developing standard processes to handle child sexual abuse material (CSAM),
- creating a safer and age-appropriate online environment,
- educating children, carers and educators about children's safety and the responsible use of ICTs and promoting digital technology as a mode for increasing civic engagement.²⁸



8. CHILD PROTECTION AND SAFETY

8.1 Child safeguarding / protection

Does the company have a child safeguarding or protection policy?

2	Company has a child safeguarding / protection policy that covers all operations and activities.	The child safeguarding or protection policy should prohibit the use of any company facilities, property, expense accounts, and IT networks for any purposes involving child exploitation and physical, emotional, sexual, or verbal abuse. It should outline child safeguarding controls and accountabilities for all employees (and other persons whom the company is responsible for e.g. volunteers, business partners and suppliers) who come into contact with children as part of their work, whether in person or online. The policy should apply to all operations and activities, or the company could have more than one policy that together cover all operations and activities. If only some of these criteria are met, a score of 1.5 can be considered.
1	Company has a child safeguarding / protection policy that covers some operations and activities.	Same as above, but if policy only applies to some operations or in limited contexts (e.g., only applies in the supply chain, or excludes online interactions with children), company should score a 1. A score of 0.5 can be considered if the company discloses on its policies, but they don't meet the standards required for 1 point.
0	Company does not have a child safeguarding / protection policy	If the company does not disclose its policy, or there is no evidence of a child safeguarding/ protection policy.

8.2 Child Online Protection

Has the company put in place measures to protect children using digital services?

2	Company has comprehensive measures in place to protect children using digital services.	In order for measures to be comprehensive, the company should: (1) have an explicit high-level commitment and accountability to child online protection, (2) have a clear notice and takedown policy and procedures for tackling child sexual abuse material (may be referred to as 'child pornography'), (3) have accessible and age-appropriate privacy settings and reporting tools for inappropriate or illegal content or behaviour, and (4) cooperate with local and international hotlines and law enforcement agencies as part of its processes, along with industry bodies, helplines, and support services as required. If the company meet 3 of the 4 criteria, a score of 1.5 can be considered.
1	Company has measures in place to protect children using digital services, but some key measures are missing.	If the company has taken 2 of the above measures, the company should score '1'. If only one of the measures have been taken, a score of 0.5 can be considered.
0	Company does not have measures in place to protect children using digital services.	If the company does not have any measures in place to protect children using digital services.

8.3 Data privacy

Does the company have standards on privacy and the collection of personal data on or from children?

2	Company has comprehensive standards on privacy and collection of personal data from children.	The company's collection, storage and sharing of children's data should meet applicable legal requirements. In order to be comprehensive, company standards should state that the company does not collect or store data from children below the digital age of consent (typically 13-16 years) without parental consent and that children's data is not made public or used for marketing purposes. The company should clearly identify which data is processed for each particular legal basis and specify any categories of sensitive data that may be collected. Privacy and data usage policies should include details on how children's data is handled and outline their rights regarding access, correction and deletion of their data. The company informs data subjects about their right to complaint to a specified supervisory authority and how to do so. The company undergoes independent audit and transparency reporting on data use with appropriate mechanisms in place. If most but not all of these criteria are met, a score of 1.5 can be considered.
1	Company has standards on privacy and collection of personal data from children, but they are not comprehensive.	Company does not collect or store data from children below the digital age of consent (typically 13-16 years) without parental consent and that children's data is not made public or used for marketing purposes. If the company doesn't meet minimum criteria but identifies the issue and outlines a plan to reach these, a score of 0.5 can be considered.
0	Company does not have standards on privacy and collection of personal data.	Of the company does not have standards on privacy and collection of personal data, including children's.



8.4 Product safety

Does the company ensure that its products are safe for children?

2	Company has a policy to ensure that products are safe for children and all products are labelled with safe information for children.	The policy should state that the company complies with all relevant legal standards on product safety for children, and restricts children's access to products that are harmful to them. If the company meets the expectations for a score of 1 and outlines a plan or shows progress towards comprehensive management of child rights risk, a score of 1.5 can be considered.
1	Company has a policy on product safety that commits to appropriate labelling of safety information, but does not specifically reference children.	If the company has a general policy on product safety that applies to all its products, but does not specifically reference child safety, the company should score a 1. If the company doesn't have a general policy on product safety but identifies the issue and outlines a plan to reach these, or shows clear progress towards reaching minimum standards, a score of 0.5 can be considered.
0	Company does not have a policy on product safety that would apply to children.	If the company does not disclose its product safety policy or there is no evidence of a product safety policy

8.5 Security arrangements

Does the company ensure that children's rights are protected in security arrangements?

2	Company has a policy in place on the procurement of security services that incorporates respect for children's rights.	The policy should cover procurement of both public and private security providers and should also prohibit the use of children in security provision.
1	Company has a policy in place on the procurement of security services, covering both public and private providers, that incorporates respect for human rights (but does not specifically reference children's rights or use of children).	If the policy incorporates respect for human rights, but does not specifically mention children, then the company should score a 1. An example might be a commitment to compliance with the Voluntary Principles on Security and Human Rights.
0	Company does not have a policy on the procurement of security services.	If the company does not disclose its policy or there is no evidence of a policy, the company should score a '0'.

MARKETING TO CHILDREN

For businesses that sell products and services, marketing and advertising is a basic function and children represent an extraordinarily powerful consumer group. Marketing can support or impede the well-being of children, from stimulating positive behaviour change to reinforcing disempowering stereotypes. As consumers, children have the right to information about products that interest them and support their development. However, evidence shows that because of their inexperience, children are more susceptible than adults to being influenced, exploited and harmed by marketing that is directed at them.²⁹

Traditional means of marketing to children is increasingly being addressed by regulations, including television and print advertising. However, research by UNICEF and DLA Piper found that while some countries had introduced new guidelines for television




and print advertising, other means of marketing such as online advertising remain largely unregulated.³⁰

Brands are rapidly becoming a regular fixture of children's daily lives. Studies show that children in some countries are exposed to more than 20,000 advertisements a year.³¹ As such, it is paramount for businesses to be addressing how an ever-evolving landscape of marketing channels and techniques are impacting children.

These indicators measure performance of companies for whom children are a large consumer group and the target of marketing activities. Marketing to children is a particularly material issue in the Food and Beverage and Consumer Goods industries, especially sub-sectors such as apparel, footwear and toys.

Examples of industry-specific marketing risks to children include:



 CONSUMER GOODS	<p>Children and adolescents are often targeted by consumer products brands because of spending power, and the influence they have on their parents spending (the 'nag factor'). Brands can be incredibly influential in creating or reinforcing harmful stereotypes through the promotion of their products. For instance, the toy and apparel industries have been closely associated with gender stereotyping and sexualisation of children in marketing techniques.</p>
 FOOD AND BEVERAGES	<p>Children are particularly vulnerable to marketing campaigns that promote products with a high content of fat, sugar and salt (HFSS). Advertising influences children's food preferences, purchase requests and consumption patterns.³² Advertising of HFSS foods is also associated with an increased risk of overweight and obesity among children. Whilst there are restrictions on the marketing and advertising of tobacco and alcohol products to children, food and non-alcoholic drinks too often lack comparable regulation.</p>
 ICT	<p>Digital marketing is sustained by the collection, analysis, storage and sale of data, including children's personal data. Many data collection practices occur without children's knowledge or consent, or under circumstances that do not empower them to understand and control the use of their own information. In this regard, digital marketing makes it easier to target children with advertising.</p>

Good Practice: UNICEF's Children and Digital Marketing Toolkit

The internet is rapidly overtaking traditional mediums of advertising, and children are increasingly exposed to advertising online and through digital platforms. The commercial intent of digital marketing is too often obscured from children, and children are susceptible to subliminal influence – for instance, when playing online games that feature brands or browsing social media. Digital marketing practices are also underpinned by covert data collection for the purpose of profiling children as consumers, putting their rights further at risk.³³

Existing regulations and self-regulatory measures frequently apply to traditional media and are not sufficient to address the challenges of children's exposure to digital forms of marketing. Against this background, UNICEF has developed a set of recommendations for businesses at different stages of the marketing 'value chain', which may help investors in evaluating corporate performance on responsible marketing to children. These include:

- Companies marketing products that are not suitable for children, are unhealthy for children, or are harmful/illegal for children to consume or access should not advertise on websites, applications or services directed at or used by children.
- Advertising directed at children should always be identified as advertising. Advertisers need to ensure that children are not misled or deceived when viewing influencer content. Advertising featuring influencers should always be identified as advertising in a means that is recognizable and understandable by children.
- Advertisers should not collect children's data for any purposes other than basic site functionality, should not retain data, and should never collect and use/resell such data for the purposes of targeted, behavioural marketing.
- Advertisers should not procure viral marketing campaigns targeted at children, and viral marketing should not be used on social media sites directed at or used by children.
- Until advertisers can be satisfied that age-gated sites are effectively excluding younger children (through, for example, age verification mechanisms) they should assume younger children are exposed to any advertising material served on such sites and take steps to change advertising practices accordingly.
- In all cases, sentiment analysis and neuromarketing raise concerns for children's human rights. Advertisers should not deploy such tactics vis-à-vis children under any circumstances.
- Advertisers should ensure that when advertising featuring children appears on websites, applications and services it is consistent with children's rights, including that advertising content is suitable for children, and that ads are timed and placed in a context suitable for children.³⁴



9. MARKETING TO CHILDREN

9.1 Responsible marketing commitment

Does the company have a responsible marketing policy that places limits on marketing to children?

2	Company has a responsible marketing policy that is specific to marketing to children.	The responsible marketing policy should apply to all operations and to children under 18. Direct marketing to children under 12 should be prohibited. There should also be guidelines on the use of children in marketing (e.g. to ensure parental consent). If some, but not all, of these criteria are met, a score of 1.5 can be considered.
1	Company has a responsible marketing policy but does not specifically mention responsible marketing to children.	If the policy does not reference marketing to children, or allows direct marketing to children under 12, the company should score a 1. If the company doesn't have a responsible marketing policy but identifies the issue and shows clear progress towards addressing this, a score of 0.5 can be considered.
0	Company does not have a responsible marketing policy.	If the company does not disclose its policy or there is no evidence of a policy, the company should score a '0'.

9.2 Unhealthy foods

Does the company limit marketing of unhealthy foods to children?

2	Company has a responsible marketing policy that comprehensively restricts all forms of marketing of unhealthy foods to children under 18 and uses independent nutritional criteria.	The company's policy is comprehensive in covering all forms of marketing to children under 18 and uses a definition of unhealthy foods that is based on independent nutritional criteria, such as the World Health Organisation nutrient profile models of nutrient profile models developed by government authorities. It should cover all forms of direct and indirect marketing. If most, but not all, of these criteria are met, a score of 1.5 can be considered.
1	Company has a responsible marketing policy that partially restricts the marketing of unhealthy foods to children	The company may have a general responsible marketing policy that addresses unhealthy foods. The policy may only partially restrict unhealthy food marketing to children in terms of platforms and techniques covered (e.g. it restricts some, but not all forms of marketing or it uses nutritional criteria developed by industry itself). If the company's policy does not mention children under 18, or sets an age lower than 18 for restrictions, it should also receive a maximum score of 1. For instance, companies might base their policy on the ICC's Advertising and Marketing Code, which states that companies should not market unhealthy foods to children under 12. If the company doesn't meet the requirements for 1 point, but identifies the issue and shows clear progress towards developing a responsible marketing policy, a score of 0.5 can be considered.
0	Company does not have a policy that limits marketing of unhealthy foods to children	If the company does not disclose its policy or there is no evidence of a policy, the company should score a '0'.

9.3 Digital marketing

Does the company have responsible digital marketing practices with respect to children?

2	Company has a responsible digital marketing policy affording special consideration and comprehensive protections to all users under the age of 18.	Company policy on digital marketing explicitly affords comprehensive protections to children. In order for protections to be considered comprehensive, the company should: (1) not conduct behavioural advertising targeting child users and maintain a zero-data environment for children; (2) ensure children are easily able to distinguish marketing from editorial content using clear labels or other markers; (3) not use sentiment analysis or neuromarketing techniques on child users. If most, but not all, of these criteria are met, a score of 1.5 can be considered.
1	Company has a responsible digital marketing policy, but it does not afford special considerations or comprehensive protections to all users under the age of 18.	Company's policy on digital marketing does not afford special considerations or comprehensive protections to all users under the age of 18. The company's policy may address some, but not all, of the criteria outlined above. If the company doesn't meet the requirements for 1 point, but recognizes the issue and shows progress towards developing a digital marketing policy, a score of 0.5 can be considered.
0	Company does not have a responsible marketing policy on digital marketing.	If the company does not disclose its policy or there is no evidence of a policy, the company should score a '0'.



ENVIRONMENT AND LAND USE

Environmental concerns are a key focus of sustainability efforts; however, they too often fail to recognize children's vulnerability to environmental harm. Children are especially vulnerable to hazards such as water, soil and air pollution, due to their physical size, developing bodies, metabolic rate, and lack of knowledge about the threats in their environment.




The way companies acquire and use land can have major impacts on children. In particular, where land acquisition and use results in displacement and/or resettlement of communities, children can be the most vulnerable to negative impacts. Children are likely to be more dependent on social infrastructure than adults, and changes in access to services such as health and education can have a more severe impact on children. Children are also vulnerable to indirect risks, such as impacts on household

livelihoods, loss of income, nutrition and access to social services.

For businesses, underinvestment in planning, management and accumulation of negative impacts on children in relation to relocation activities could result in legal claims or prosecutions; unsettled social relations with affected communities and the general operating environment; and harm to the credibility of the business.

These indicators measure performance of companies with significant environmental impacts and impacts surrounding land and natural resource use. Examples include agriculture, especially large-scale commercial operations, extractives industries and infrastructure development.

Examples of industry-specific risks to children include:

 <p>EXTRACTIVES AND MINING</p>	<p>Children are more vulnerable to environmental impacts of mining activity – particularly air, water and soil pollution – due to their incomplete physical development. They may be more likely to ingest pollutants and may be less likely to understand warning signs and literature. It is therefore important to integrate children's perspectives into environmental impact assessments and risk management processes.³⁵</p> <p>Children can be the most vulnerable to displacement for large scale extractives projects. Loss of family livelihoods and physical relocation can disrupt schooling, and expose children to food insecurity, malnutrition and poor health. This can also place children at a higher risk of child labour. Children are also often left out of company consultations and social impact assessments.³⁶</p>
 <p>FOOD AND BEVERAGES</p>	<p>Pregnant women, nursing mothers and children are particularly vulnerable to harmful effects of pesticides and chemical fertilisers, whether exposed through the workplace or in the community. Exposure can cause irremediable impacts on both maternal and child health. Adverse child health effects of exposure to pesticides can include cancer, poor neurological development, low birth weight and death.³⁷</p> <p>In large-scale agricultural projects, children may be the most vulnerable to disruption caused by displacement. Even where displacement does not occur, in rural areas, a growth in commercial farming can cause smallholders to abandon subsistence farming, subsistence activities, resulting in greater food insecurity and malnutrition. It can also place children at a higher risk of entering child labour.³⁸</p>
 <p>TRAVEL AND TOURISM</p>	<p>Land use for tourism development poses unique challenges for children. On the one hand, tourism can boost rural economies and contribute to poverty alleviation. However, where displacement occurs, children are at greater risk of disruption in access to services. An influx in foreign tourists can also place stress on local public services and infrastructure, reducing resources available for children and families.³⁹</p>



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Good practice: Child Rights and Mining Toolkit

In 2014, UNICEF commissioned research with mining companies to identify and analyse the sector's impacts on children's rights and better understand how companies are currently managing these impacts. In consultation with multiple mining companies, this work resulted in the UNICEF Extractive Pilot report, *Children's Rights and the Mining Sector*.⁴⁰ As a follow-up, UNICEF developed practical guidance for mining companies that want to take concrete steps in addressing their potential positive or negative child rights impacts.

In relation to resettlement planning, a number of risks were identified where mining companies fail to consider child rights. These risks include:

- Not including child rights when determining the socio-economic baseline can result in misperceptions about the community and its households. As a result, the resettlement design would not adequately address the community's needs – potentially putting the company at risk of facing increased frustrations within the community and endangering its social licence to operate.
- Not specifically considering children while designing compensation frameworks may worsen existing vulnerabilities and perpetuate the fragility of community members' legal status. This can then contribute to endangering communities' livelihoods and as a result, the company might face increasing discontent from the communities and put its social licence to operate at risk.
- Collaboration between mining companies and local governments during and after a resettlement process is crucial in order to ensure that adequate decisions are made and that adequate resources are allocated for suitable services to be provided. Otherwise, children's rights would not be realized. This can put the company at risk of facing discontent from the communities and disagreement from the local authorities, and thus endanger the company's social licence to operate and its reputation.⁴¹



10. ENVIRONMENT AND LAND USE

10.1 Land acquisition and use

Does the company have a policy on land acquisition and resettlement that considers children's unique vulnerabilities?

2	Company has a policy on land acquisition and resettlement that considers children's unique vulnerabilities	The company's policy should commit to respecting land ownership and natural resource rights, recognising legitimate tenure rights and IFC Performance Standards to obtain Free, Prior and Informed Consent (FPIC) from indigenous people and local communities for transactions involving land and natural resources. In addition, companies should recognise children's unique vulnerabilities in resettlement and relocation and commit to considering them in impact assessments and addressing them in the consultation and resettlement process.
1	Company has a policy on land acquisition and resettlement, but it does not recognise children's unique vulnerabilities	The company's policy commits to respecting land ownership and natural resources, recognising legitimate tenure rights and IFC Performance Standards to obtain FPIC from indigenous people and local communities for transactions involving land and natural resources, although children's unique vulnerabilities are not mentioned. If only some of these criteria are met, a score of 0.5 can be considered.
0	Company does not have a policy on land acquisition and resettlement	If the company does not disclose its policy or there is no evidence of a policy, the company should score a '0'.

10.2 Environmental assessments

Does the company identify and monitor special environmental risks to pregnant women and children in the community?

2	Company has a process for assessing, identifying and monitoring special environmental risks to pregnant women and children	The company's process for identifying, assessing and monitoring environmental risks should take into account particular risks to which pregnant women and children may be more susceptible, e.g., risks of pesticide exposure, harmful chemicals, and air and water pollution. If most, but not all, of these criteria are met, a score of 1.5 can be considered.
1	Company has a process for assessing, identifying and monitoring environmental risks to communities, but does not specifically mention pregnant women and children	The company has a process for identifying, assessing and monitoring environmental risks to communities generally, but particular risks to which pregnant women and children may be more susceptible are not referenced. If the company recognizes the issue of environmental risk and is making progress towards meeting the standards required for 1 point, a score of 0.5 can be considered.
0	Company has no process for assessing, identifying and monitoring environmental risks to communities	The company does not disclose its process, or there is no evidence that the company has a process, for assessing, identifying and monitoring environmental risks to communities



Possible Exclusionary Criteria: Compliance with BMS Marketing Code

Exclusion criteria allow investors to align their portfolios with certain norms and values. They can be based on the values of the investors or asset owners, or on guidelines such as the UN Global Compact. Common exclusion criteria that would also apply to investors integrating children's rights considerations include tobacco, alcohol, weapons, gambling, adult content, and companies that violate international humanitarian and human rights law.

In addition to these widely used exclusions, when considering child rights, investors should also consider excluding companies that violate the International Code on Marketing of Breastmilk Substitutes ('the Code').

Breastfeeding is a crucial element of infant and child nutrition. UNICEF and the WHO recommend that babies are breastfed exclusively for the first six months, and complementarily until two years of age.⁴² However, companies that produce and sell breastmilk substitutes (BMS) often use marketing practices that undermine breastfeeding and infant nutrition, for instance by making false or exaggerated claims about the nutritional benefits of BMS versus breastfeeding.

In 1981, the Code was adopted by the World Health Assembly (WHA) to protect and promote appropriate feeding of infants and young children. Since then, a number of resolutions have also been passed to clarify and add to the Code. The Code is aimed at governments but can give investors a good starting point for evaluating marketing practices of BMS brands and producers.

Among other criteria, the Code stipulates that:

- There should be no advertising of BMS to the public
- No free samples of BMS be given to parents or healthcare professionals and no donation of free or low-cost BMS
- No promotion of BMS products in healthcare facilities
- Information and educational material must explain the benefits of breastfeeding and the hazards of artificial feeding
- Product labels must state clearly the superiority of breastfeeding and a warning of the hazards of artificial feeding⁴³

While UNICEF may recommend an absolute approach, it is possible that investors would not want to exclude all companies that manufacture BMS from their portfolios, particularly if companies are making progress towards compliance with the Code or where BMS represents a small percentage of the company's activities or profits. To assist investors in making this determination, there are two independent initiatives that measure and monitor compliance with the Code:

- **Breastmilk Substitutes Call to Action Initiative:** The Call to Action invites the 20 largest BMS manufacturers to make a public commitment to achieve full compliance with the Code and has detailed assessments of company responses and levels of compliance.
- **Access to Nutrition Index Breastmilk Marketing Report:** The Access to Nutrition Index benchmarks six of the world's largest BMS manufacturers on compliance with the Code.



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PART 3:

Data collection and sources

Data on a company's human rights commitments and performance is challenging to obtain, and for children's rights can be even harder. Information is usually spread across multiple policies, reports and documents, and may lack detail and context. For instance, companies may report on a general policy or practice, but not specify whether and how it applies to vulnerable groups such as children. Furthermore, data on children's rights outcomes is not often disclosed, and where it is, it is focused on certain issues that are well-regulated and easier to measure, such as health and safety and product safety. As a result, trying to benchmark companies on children's rights is a challenge.

Most indicators in this tool are designed to be scored by reviewing publicly available data sources, including company websites, financial and non-financial reporting and other disclosures, mandatory or voluntary. Indicators measuring company commitments can be scored using company policies, codes of conduct, statements of values, guidelines or other documents. Other indicators can also be scored using annual sustainability reports, human rights reports, or other reports with information relevant to the indicator. Mandatory ESG disclosures – for instance, under the French Due Diligence Law, UK Modern Slavery Act or the upcoming Dutch Child Labour Due Diligence



Act – can also be used for some indicators. Tools such as data scraping could be used to gather data necessary to score indicators.

Many of the indicators are aligned as much as possible with existing reporting standards and benchmarks. A significant number of standards and tools have been developed to help companies report, and investors to measure, human rights and social performance. The most commonly used company-focused standards include the Global Reporting Initiative (GRI) Sustainability Reporting Standards the International Integrated Reporting Initiative (IIRC), and the Sustainability Accounting Standards Board (SASB), which are focused solely using the UNGP Reporting Framework to report on financial materiality their performance to respect and safeguard children's rights.

Because the indicators are designed to measure good practices, lack of data is likely to be a challenge in scoring. In order to help investors to evaluate corporate performance, and to overcome data limitations, each indicator is complemented with a list of possible data sources (see **ANNEX 2**). Part 1 of this tool includes guidance on integrating children's rights into materiality assessments, and details how children's rights relate to common sustainability issues to aid investors in gathering data on children's rights commitments and practices. For most indicators, where data is not available due to a lack of disclosure and reporting, and companies would therefore receive a score of '0'.

The following data sources can be used to score most indicators:

- Company policies (for instance, human rights policies, human resource policies, responsible marketing policies, product safety policies, health and safety policies, etc)

- Sustainability reporting (for instance, under UNGC Communications on Progress, or for a cross-reference of relevant GRI Sustainability Reporting Standards, see Annex 2)
- UNGP Reporting Framework [Disclosure Database](#)
- Corporate Human Rights Benchmark [Company Scoresheets](#)
- Global Child Forum, [Children's Rights Benchmark](#) (see text box below)

Global Child Forum Children's Rights Benchmark

Global Child Forum (GCF), in collaboration with Boston Consulting Group, has been [benchmarking companies since 2014 on a range of issues related to how companies address children's rights](#). To date, GCF has benchmarked over 2,600 companies globally. GCF has released two Global Benchmarks in 2014 and 2019, and a number of regional benchmarks for Southeast Asia, Middle East and North Africa, the Nordic Region, South America, and Southern Africa. In 2021, GCF plans to launch a regional benchmark for Southeast Asia, and a Global Benchmark.

Each benchmark is presented in a downloadable report, together with scores on children's rights performance in the Workplace, Marketplace and Community. Many of the indicators included in the benchmark overlap with the indicators in this tool, and a cross reference is included Annex 2: INDICATOR SOURCES AND DATA SOURCES FOR RESEARCH TABLE. The data underlying the scores is provided on request.⁴⁴



ANNEX 1:

Children's Rights and Business Principles

Recognizing the core principles underpinning children's rights; putting in place appropriate policies and processes; committing to supporting the human rights of children

1 Meet their responsibility to respect children's rights and commit to supporting the human rights of children.

Recognizing the core principles underpinning children's rights; putting in place appropriate policies and processes; committing to supporting the human rights of children.

2 Contribute to the elimination of child labour, including in all business activities and business relationships.

Eliminating child labour throughout the value chain; preventing, identifying and mitigating harm to young workers; working with governments, social partners and others to promote education and tackle the root causes.

3 Provide decent work for young workers, parents and caregivers.

Providing decent work and working conditions; being responsive to the vulnerabilities of young workers and the needs of parents and caregivers.

4 Ensure the protection and safety of children in all business activities and facilities.

Addressing risks posed to children by business facilities and staff; implementing a child protection code of conduct.

5 Ensure that products and services are safe, and seek to support children's rights through them.

Conducting testing and ensuring products cause no harm; restricting access to unsuitable products and services; eliminating discrimination; maximizing the accessibility and availability of products essential to children's survival and development.

6 Use marketing and advertising that respect and support children's rights.

Ensuring that communications do not have an adverse impact; complying with international and national standards, particularly in relation to health; using marketing that empowers and raises awareness.

7 Respect and support children's rights in relation to the environment and to land acquisition and use.

Ensuring business activities do not negatively affect the environment that children live in or families rely on; recognizing children's rights as an integral part of the processes involving land acquisition and use.

8 Respect and support children's rights in security arrangements.

Incorporating children's rights into security arrangements; not recruiting children for these purposes; ensuring that children's rights are respected by those providing security services.

9 Help protect children affected by emergencies.

Recognizing and mitigating the heightened risks to children in the context of armed conflict and emergencies; helping to protect the affected children; making a positive contribution to sustainable peace and development.

10 Reinforce community and government efforts to protect and fulfil children's rights.

Not undermining governments' efforts; respecting the rule of law and responsible business practices, including paying taxes; considering strategic social investment programmes for children.



ANNEX 2:

Indicator Sources and Data Sources for Research Table

INDICATOR		SOURCE FOR INDICATOR / ALIGNMENT WITH EXISTING INDICATORS	DATA SOURCES FOR RESEARCH
1. GOVERNANCE AND COMMITMENT	1.1 Commitment to respect <i>Does the company commit not to use child labour in operations and the supply chain?</i>	<ul style="list-style-type: none"> UNICEF and Danish Institute for Human Rights, Children's Rights in Impact Assessments, Principle 1, Primary Criteria 1. World Benchmarking Alliance, Corporate Human Rights Benchmark, A.1.1 Commitment to respect human rights Danish Institute for Business and Human Rights, Human Rights Indicators for Business, Indicator 1.1.1 UN Global Compact, The Ten Principles, Principle 1 & 2 	<ul style="list-style-type: none"> Corporate Human Rights Policies Sustainability Reports Business and Human Rights Resource Centre, Company policy statements on human rights Reporting under UNGC COPs Principle 1 UNGP Reporting Framework Disclosure Database (Indicator A.1.2) Corporate Human Rights Benchmark Company Scoresheets
	1.2 Board oversight of children's rights <i>Does the company have board oversight of children's rights issues?</i>	<ul style="list-style-type: none"> World Benchmarking Alliance, Corporate Human Rights Benchmark, A.2.1 Commitment from the top Global Child Forum, Children's Rights Benchmark, Workplace: Board accountability 	<ul style="list-style-type: none"> Corporate Human Rights Policies Sustainability Reports Business and Human Rights Resource Centre, Company policy statements on human rights Reporting under UNGC COPs Principle 1 Corporate Human Rights Benchmark Company Scoresheets UNGP Reporting Framework Disclosure Database (Indicator A.2) Global Child Forum, Children's Rights Benchmark



INDICATOR		SOURCE FOR INDICATOR / ALIGNMENT WITH EXISTING INDICATORS	DATA SOURCES FOR RESEARCH
2. MANAGING IMPACTS ON CHILDREN'S RIGHTS	2.1 Due diligence <i>Does the company integrate children's rights in its impact assessments?</i>	<ul style="list-style-type: none"> UNICEF and Danish Institute for Human Rights, Children's Rights in Impact Assessments, Principle 1, Primary Criteria 2. World Benchmarking Alliance, Corporate Human Rights Benchmark, B.1.3 Integration with enterprise risk management Danish Institute for Business and Human Rights, Human Rights Indicators for Business, Indicator 1.2.1 	<ul style="list-style-type: none"> Corporate Human Rights Policies Sustainability Reports (GRI 102-15; 103-1; 103-2; 103-3; 419-1) Business and Human Rights Resource Centre, Company policy statements on human rights Corporate Human Rights Benchmark Company Scoresheets UNGP Reporting Framework Disclosure Database (Indicator C1 – C6)
	2.2 Stakeholder consultation <i>Does the company identify children as a stakeholder group and engage in consultation with stakeholders on children's rights?</i>	<ul style="list-style-type: none"> UNICEF and Danish Institute for Human Rights, Children's Rights in Impact Assessments, Principle 1, Primary Criteria 3. World Benchmarking Alliance, Corporate Human Rights Benchmark, A.1.4 Commitment to engage with stakeholders Danish Institute for Business and Human Rights, Human Rights Indicators for Business, Indicator 1.2.1 	<ul style="list-style-type: none"> Corporate Human Rights Policies Sustainability Reports (GRI 102-40; 102-21; 102-44) Business and Human Rights Resource Centre, Company policy statements on human rights UNGP Reporting Framework Disclosure Database (Indicator C2) Corporate Human Rights Benchmark Company Scoresheets
	2.3 Grievance mechanism <i>Does the company have an operational-level grievance mechanism that is focused on children's rights and accessible to children?</i>	<ul style="list-style-type: none"> UNICEF and Danish Institute for Human Rights, Children's Rights in Impact Assessments, Principle 1, Primary Criteria 7. World Benchmarking Alliance, Corporate Human Rights Benchmark, C.2 Grievance channels/mechanisms to receive complaints or concerns from external individuals and communities Danish Institute for Business and Human Rights, Human Rights Indicators for Business, Indicator 1.5.1 	<ul style="list-style-type: none"> Corporate Human Rights Policies Sustainability Reports (GRI 103-2) Business and Human Rights Resource Centre, Company policy statements on human rights UNGP Reporting Framework Disclosure Database (Indicator C.6.1) Corporate Human Rights Benchmark Company Scoresheets
	2.4 Training <i>Does the company support its children's rights commitments with training for personnel and business partners?</i>	<ul style="list-style-type: none"> World Benchmarking Alliance, Corporate Human Rights Benchmark, B.1.5 Training on human rights Danish Institute for Business and Human Rights, Human Rights Indicators for Business, Indicator 1.2.1 	<ul style="list-style-type: none"> Sustainability Reports (GRI 404) Business and Human Rights Resource Centre, Company policy statements on human rights UNGP Reporting Framework Disclosure Database (Indicator A.2.3) Corporate Human Rights Benchmark Company Scoresheets



INDICATOR		SOURCE FOR INDICATOR / ALIGNMENT WITH EXISTING INDICATORS	DATA SOURCES FOR RESEARCH
3. REPORTING AND DISCLOSURE	3.1 Materiality assessment <i>Does the company include children's rights in its materiality assessments?</i>	<ul style="list-style-type: none"> Global Child Forum, Children's Rights Benchmark, Workplace: Materiality assessment 	<ul style="list-style-type: none"> Corporate Human Rights Policies Sustainability Reports (GRI 103-1) Business and Human Rights Resource Centre, Company policy statements on human rights UNGP Reporting Framework Disclosure Database (Indicator B1 and B2) Global Child Forum, Children's Rights Benchmark
	3.2 Transparency and reporting <i>Does the company communicate externally how child rights impacts are addressed?</i>	<ul style="list-style-type: none"> World Benchmarking Alliance, Corporate Human Rights Benchmark, B.2.5 Communicating: Accounting for how human rights impacts are addressed Danish Institute for Business and Human Rights, Human Rights Indicators for Business, Indicator 1.4.2 	<ul style="list-style-type: none"> Corporate Human Rights Policies Sustainability Reports (GRI 102-45 – 102-56) Business and Human Rights Resource Centre, Company policy statements on human rights Corporate Human Rights Benchmark Company Scoresheets
4. COLLABORATION AND PARTNERSHIPS	4.1 Support for the SDGs <i>Does the company integrate the Sustainable Development Goals (SDGs) into its sustainability/CSR strategy?</i>	<ul style="list-style-type: none"> GRI and UN Global Compact, SDG Compass: The guide for business action on the SDGs UN Global Compact and KPMG, SDG Industry Matrix 	<ul style="list-style-type: none"> Corporate Human Rights Policies Sustainability Reports (GRI 102-12) UN Global Compact and KPMG, SDG Industry Matrices
	4.2 Initiatives and partnerships <i>Does the company participate in initiatives and partnerships to support the realisation of children's rights?</i>	<ul style="list-style-type: none"> Global Child Forum, Children's Rights Benchmark, Collaboration 	<ul style="list-style-type: none"> Corporate Human Rights Policies Sustainability Reports (GRI 102-12) Business and Human Rights Resource Centre, Company policy statements on human rights Global Child Forum, Children's Rights Benchmark, Collaboration
5. CHILDREN'S RIGHTS IN BUSINESS RELATIONSHIPS	5.1 Supplier commitment <i>Does the company require that suppliers and contractors respect children's rights?</i>	<ul style="list-style-type: none"> UNICEF and Danish Institute for Human Rights, Children's Rights in Impact Assessments, Principle 1, Primary Criteria 5. World Benchmarking Alliance, Corporate Human Rights Benchmark, B.1.7 Engaging business relationships Danish Institute for Business and Human Rights, Human Rights Indicators for Business, Indicator 8.1.1 	<ul style="list-style-type: none"> Corporate Human Rights Policies Sustainability Reports (GRI 414-1; 414-2) Supplier / Contractor Codes of Conduct Corporate Human Rights Benchmark Company Scoresheets UNGP Reporting Framework Disclosure Database (Indicator A.2.4)
	5.2 Supplier assessment <i>Does the company assess suppliers and contractors on respect children's rights and family-friendly policies?</i>	<ul style="list-style-type: none"> UNICEF and Danish Institute for Human Rights, Children's Rights in Impact Assessments, Principle 1, Primary Criteria 5. World Benchmarking Alliance, Corporate Human Rights Benchmark, B.1.7 Engaging business relationships Danish Institute for Business and Human Rights, Human Rights Indicators for Business, Indicator 8.1.1 Global Child Forum, Children's Rights Benchmark, Supplier assessment 	<ul style="list-style-type: none"> Corporate Human Rights Policies Sustainability Reports (GRI 414-1; 414-2) Business and Human Rights Resource Centre, Company policy statements on human rights Global Child Forum, Children's Rights Benchmark, Supplier assessment



INDICATOR		SOURCE FOR INDICATOR / ALIGNMENT WITH EXISTING INDICATORS	DATA SOURCES FOR RESEARCH
6. CHILD LABOUR AND DECENT WORK FOR YOUNG WORKERS	6.1 Child labour commitment <i>Does the company commit not to use child labour in operations and the supply chain?</i>	<ul style="list-style-type: none"> UNICEF and Danish Institute for Human Rights, Children's Rights in Impact Assessments, Principle 2, Primary Criteria 9. World Benchmarking Alliance, Corporate Human Rights Benchmark, Prohibition of child labour Danish Institute for Business and Human Rights, Human Rights Indicators for Business, Indicator 8.2.8 Global Child Forum, Children's Rights Benchmark, Minimum age of employment UN Global Compact, The Ten Principles, Principle 5 ILO Convention No. 138 on Minimum Age, No. 182 on Worst Forms of Child Labour 	<ul style="list-style-type: none"> Corporate Human Rights Policies Sustainability Reports (GRI 408) Supplier / Contractor Codes of Conduct Reporting under UNGC COPs Corporate Human Rights Benchmark Company Scoresheets Global Child Forum, Children's Rights Benchmark
	6.2 Child labour remediation <i>Does the company have a child labour prevention and/or remediation policy or plan?</i>	<ul style="list-style-type: none"> UNICEF and Danish Institute for Human Rights, Children's Rights in Impact Assessments, Principle 2, Primary Criteria 11. World Benchmarking Alliance, Corporate Human Rights Benchmark, Age verification and corrective actions 	<ul style="list-style-type: none"> Corporate Human Rights Policies Sustainability Reports (GRI 408) Supplier / Contractor Codes of Conduct Corporate Human Rights Benchmark Company Scoresheets
	6.3 Working conditions for young workers <i>Does the company provide decent and safe work for young workers?</i>	<ul style="list-style-type: none"> UNICEF and Danish Institute for Human Rights, Children's Rights in Impact Assessments, Principle 2, Primary Criteria 16. Danish Institute for Business and Human Rights, Human Rights Indicators for Business, Indicator 2.3.6, 3.1.3 	<ul style="list-style-type: none"> Corporate Human Rights Policies Sustainability Reports (GRI 408) Supplier / Contractor Codes of Conduct
	6.4 Skills development and training <i>Does the company employ young workers with an emphasis on skills development and vocational training?</i>	<ul style="list-style-type: none"> UNICEF and Danish Institute for Human Rights, Children's Rights in Impact Assessments, Principle 2, Primary Criteria 19. Danish Institute for Business and Human Rights, Human Rights Indicators for Business, Indicator 2.3.6 	<ul style="list-style-type: none"> Corporate Human Rights Policies Sustainability Reports (GRI 403) Supplier / Contractor Codes of Conduct



INDICATOR		SOURCE FOR INDICATOR / ALIGNMENT WITH EXISTING INDICATORS	DATA SOURCES FOR RESEARCH
7. DECENT WORK FOR PARENTS AND CAREGIVERS	7.1 Equal opportunities <i>Does the company commit to equal opportunities and non-discrimination on the basis of gender, pregnancy, maternity, paternity and family responsibilities?</i>	<ul style="list-style-type: none"> UNICEF and Danish Institute for Human Rights, Children's Rights in Impact Assessments, Principle 3, Primary Criteria 22. Danish Institute for Business and Human Rights, Human Rights Indicators for Business, Indicator 2.7.2 UN Global Compact, The Ten Principles, Principle 6 ILO Convention No. 183 on Maternity Protections, Recommendation 191 on Maternity Protection, Convention No. 156 on Workers with Family Responsibilities, No. 111 on Discrimination (Employment and Occupation) 	<ul style="list-style-type: none"> Corporate Human Resources Policies Sustainability Reports Business and Human Rights Resource Centre, Company policy statements on human rights Reporting under UNGC COPs
	7.2 Parental leave <i>Does the company provide sufficient paid maternity, paternity and parental leave?</i>	<ul style="list-style-type: none"> UNICEF and Danish Institute for Human Rights, Children's Rights in Impact Assessments, Principle 3, Primary Criteria 21. Danish Institute for Business and Human Rights, Human Rights Indicators for Business, Indicator 2.5.5 ILO Convention No. 183 on Maternity Protections 	<ul style="list-style-type: none"> Corporate Human Rights Policies Sustainability Reports (GRI 401-3)
	7.3 Job security <i>Does the company guarantee job security for workers on maternity, paternity and parental leave?</i>	<ul style="list-style-type: none"> UNICEF and Danish Institute for Human Rights, Children's Rights in Impact Assessments, Principle 3, Primary Criteria 21. Danish Institute for Business and Human Rights, Human Rights Indicators for Business, Indicator 2.5.5 ILO Convention No. 183 on Maternity Protections 	<ul style="list-style-type: none"> Corporate Human Rights Policies Sustainability Reports (GRI 401-3)
	7.4 Health and safety <i>Does the company protect the health and safety of pregnant and breastfeeding workers?</i>	<ul style="list-style-type: none"> UNICEF and Danish Institute for Human Rights, Children's Rights in Impact Assessments, Principle 3, Primary Criteria 21. Danish Institute for Business and Human Rights, Human Rights Indicators for Business, Indicator 3.1.4 ILO Convention No. 183 on Maternity Protections 	<ul style="list-style-type: none"> Occupational Health and Safety Management Policies Sustainability Reports (GRI 403-1, 403-9)
	7.5 Breastfeeding support at work <i>Does the company support workers to breastfeed exclusively for the first six months and complimentary for however long they choose?</i>	<ul style="list-style-type: none"> UNICEF and Danish Institute for Human Rights, Children's Rights in Impact Assessments, Principle 3, Primary Criteria 21. Danish Institute for Business and Human Rights, Human Rights Indicators for Business, Indicator 2.5.9 ILO Convention No. 183 on Maternity Protections 	<ul style="list-style-type: none"> Corporate Human Resources Policies Sustainability Reports
	7.6 Flexible working <i>Does the company offer flexible working arrangements to workers with family responsibilities?</i>	<ul style="list-style-type: none"> UNICEF and Danish Institute for Human Rights, Children's Rights in Impact Assessments, Principle 3, Primary Criteria 21. Danish Institute for Business and Human Rights, Human Rights Indicators for Business, Indicator 2.5.14 ILO Convention No. 156 on Workers with Family Responsibilities 	<ul style="list-style-type: none"> Corporate Human Resources Policies Sustainability Reports (GRI 401-2)



INDICATOR		SOURCE FOR INDICATOR / ALIGNMENT WITH EXISTING INDICATORS	DATA SOURCES FOR RESEARCH
7. DECENT WORK FOR PARENTS AND CAREGIVERS (CONTINUED)	7.7 Childcare support <i>Does the company support workers' children to access good quality childcare and early childhood education?</i>	<ul style="list-style-type: none"> UNICEF and Danish Institute for Human Rights, Children's Rights in Impact Assessments, Principle 3, Primary Criteria 21. Danish Institute for Business and Human Rights, Human Rights Indicators for Business, Indicator 2.9.9 	<ul style="list-style-type: none"> Corporate Human Resources Policies Sustainability Reports
	7.8 Living wages <i>Does the company commit to paying wages that are sufficient for employees to meet their basic needs and the needs of their families?</i>	<ul style="list-style-type: none"> UNICEF and Danish Institute for Human Rights, Children's Rights in Impact Assessments, Principle 3, Primary Criteria 21. World Benchmarking Alliance, Corporate Human Rights Benchmark, Living wage Danish Institute for Business and Human Rights, Human Rights Indicators for Business, Indicator 2.4.1 	<ul style="list-style-type: none"> Corporate Human Resources Policies Sustainability Reports (GRI 102-38) Corporate Human Rights Benchmark Company Scoresheets
	7.7 Childcare support <i>Does the company support workers' children to access good quality childcare and early childhood education?</i>	<ul style="list-style-type: none"> UNICEF and Danish Institute for Human Rights, Children's Rights in Impact Assessments, Principle 3, Primary Criteria 21. Danish Institute for Business and Human Rights, Human Rights Indicators for Business, Indicator 2.9.9 	<ul style="list-style-type: none"> Corporate Human Resources Policies Sustainability Reports
	7.8 Living wages <i>Does the company commit to paying wages that are sufficient for employees to meet their basic needs and the needs of their families?</i>	<ul style="list-style-type: none"> UNICEF and Danish Institute for Human Rights, Children's Rights in Impact Assessments, Principle 3, Primary Criteria 21. World Benchmarking Alliance, Corporate Human Rights Benchmark, Living wage Danish Institute for Business and Human Rights, Human Rights Indicators for Business, Indicator 2.4.1 	<ul style="list-style-type: none"> Corporate Human Resources Policies Sustainability Reports (GRI 102-38) Corporate Human Rights Benchmark Company Scoresheets



INDICATOR		SOURCE FOR INDICATOR / ALIGNMENT WITH EXISTING INDICATORS	DATA SOURCES FOR RESEARCH
8. CHILD PROTECTION AND SAFETY	8.1 Child safeguarding / protection <i>Does the company have a child safeguarding or protection policy?</i>	<ul style="list-style-type: none"> UNICEF and Danish Institute for Human Rights, Children's Rights in Impact Assessments, Principle 4, Primary Criteria 23. World Benchmarking Alliance, Corporate Human Rights Benchmark, Living wage Danish Institute for Business and Human Rights, Human Rights Indicators for Business, Indicator 2.4.1 	<ul style="list-style-type: none"> Child Protection/Safeguarding Policies Sustainability Reports (GRI 103-2)
	8.2 Child online protection <i>Has the company put in place measures to protect children using digital services?</i>	<ul style="list-style-type: none"> UNICEF and International Telecommunications Union, Guidelines for Industry on Child Online Protection 	<ul style="list-style-type: none"> Child Protection/Safeguarding Policies Terms of Use of Digital Platforms and Services Sustainability Reports
	8.3 Data privacy <i>Does the company have standards on privacy and the collection of personal data on or from children?</i>	<ul style="list-style-type: none"> UNICEF and International Telecommunications Union, Guidelines for Industry on Child Online Protection Danish Institute for Business and Human Rights, Human Rights Indicators for Business, Indicator 4.2.2 	<ul style="list-style-type: none"> Privacy Policies Terms of Use of Digital Platforms and Services Sustainability Reports
	8.4 Product safety <i>Does the company ensure that its products are safe for children?</i>	<ul style="list-style-type: none"> UNICEF and Danish Institute for Human Rights, Children's Rights in Impact Assessments, Principle 5, Primary Criteria 27. Danish Institute for Business and Human Rights, Human Rights Indicators for Business, Indicator 4.1.1 Global Child Forum, Children's Rights Benchmark, Marketplace: Product Safety 	<ul style="list-style-type: none"> Product Safety Policies Sustainability Reports (GRI 401-2) Global Child Forum, Children's Rights Benchmark
	8.5 Security arrangements <i>Does the company ensure that children's rights are protected in security arrangements?</i>	<ul style="list-style-type: none"> UNICEF and Danish Institute for Human Rights, Children's Rights in Impact Assessments, Principle 8, Primary Criteria 47. Danish Institute for Business and Human Rights, Human Rights Indicators for Business, Indicator 6.1.2 	<ul style="list-style-type: none"> Corporate Human Rights Policies Sustainability Reports



INDICATOR		SOURCE FOR INDICATOR / ALIGNMENT WITH EXISTING INDICATORS	DATA SOURCES FOR RESEARCH
9. MARKETING TO CHILDREN	9.1 Responsible marketing commitment <i>Does the company have a responsible marketing policy that places limits on marketing to children?</i>	<ul style="list-style-type: none"> UNICEF and Danish Institute for Human Rights, Children's Rights in Impact Assessments, Principle 6, Primary Criteria 34. Danish Institute for Business and Human Rights, Human Rights Indicators for Business, Indicator 4.2.1 Global Child Forum, Children's Rights Benchmark, Marketplace: Marketing and advertising 	<ul style="list-style-type: none"> Responsible Marketing Policies Sustainability Reports (GRI 417-3) Global Child Forum, Children's Rights Benchmark
	9.2 Unhealthy foods <i>Does the company limit marketing of unhealthy foods to children?</i>	<ul style="list-style-type: none"> UNICEF and Danish Institute for Human Rights, Children's Rights in Impact Assessments, Principle 6, Primary Criteria 34. Danish Institute for Business and Human Rights, Human Rights Indicators for Business, Indicator 4.1.7 Global Child Forum, Children's Rights Benchmark, Marketplace: Marketing and advertising 	<ul style="list-style-type: none"> Responsible Marketing Policies Sustainability Reports (GRI 417-3) Global Child Forum, Children's Rights Benchmark
	9.3 Digital marketing <i>Does the company have responsible digital marketing practices with respect to children?</i>	<ul style="list-style-type: none"> UNICEF and Danish Institute for Human Rights, Children's Rights in Impact Assessments, Principle 6, Primary Criteria 34. UNICEF, Children and Digital Marketing: Rights, risks and responsibilities 	<ul style="list-style-type: none"> Responsible Marketing Policies Sustainability Reports (GRI 417-3)
10. ENVIRONMENT AND LAND USE	10.1 Land acquisition and use <i>Does the company have a policy on land acquisition and resettlement use that considers children's unique vulnerabilities?</i>	<ul style="list-style-type: none"> UNICEF and Danish Institute for Human Rights, Children's Rights in Impact Assessments, Principle 7, Primary Criteria 44. World Benchmarking Alliance, Corporate Human Rights Benchmark, Land acquisition Danish Institute for Business and Human Rights, Human Rights Indicators for Business, Indicator 5.2.1 	<ul style="list-style-type: none"> Corporate Human Rights Policies Sustainability Reports (GRI 413) Corporate Human Rights Benchmark Company Scoresheets
	10.2 Environmental assessments <i>Does the company identify and monitor special environmental risks to pregnant women and children in the community?</i>	<ul style="list-style-type: none"> UNICEF and Danish Institute for Human Rights, Children's Rights in Impact Assessments, Principle 7, Primary Criteria 42. Global Child Forum, Children's Rights Benchmark, Community: Resource use & damage to the environment 	<ul style="list-style-type: none"> Environmental policies Sustainability Reports (GRI 305, 306, 307) Global Child Forum, Children's Rights Benchmark



Endnotes

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