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CHILDREN'S RIGHTS METRICS IN SUPPLY CHAIN MONITORING & REPORTING

WORKING PAPER

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This document summarizes preliminary findings from research into the use of metrics relevant to children's rights in corporate monitoring and reporting on responsible sourcing. The research was carried out to better understand the types of metrics being used relevant to children's rights for companies to report on conditions in their supply chains and efforts to improve respect for human rights.

Sixteen standards applicable to corporate monitoring and reporting on responsible sourcing were selected and mapped against a number of children's rights issues. Eight of these standards were applicable to supply chains generally, and six were applicable in the apparel, footwear and consumer goods supply chains. The child rights issues used in the mapping include:

- **Decent work for parents:** maternity, paternity and parental leave; breastfeeding support; access to childcare; health, nutrition and WASH at work; wages and working hours; protections for migrant workers and their families; and women's empowerment.
- **Young workers and child labour:** including age-appropriate work for adolescent workers and child labour remediation.
- **Community impacts:** education, health care, safe drinking water and sanitation.

The standards included in the research include: four reporting standards (e.g. Global Reporting Initiative); seven audit and compliance standards (e.g. SA8000); and four best practice benchmarks (e.g. Corporate Human Rights Benchmark). For a full list of standards used and acronyms, see Annex A: Standards Used in Mapping.

KEY FINDINGS

CHILDREN'S RIGHTS ARE NOT WELL COVERED BEYOND CHILD LABOUR

Nearly all (12 out of 16) of the standards evaluated include metrics on child labour, some of which are applicable in the supply chain and others to direct operations. However, fewer standards had indicators on age verification (7/16), age-appropriate work opportunities for adolescent workers (6/16) or child labour remediation (6/16).

Although child labour is a critical challenge in the apparel and footwear supply chain, children are impacted in multiple ways beyond child labour – by the working conditions of their parents, and by conditions in communities surrounding factories. These issues are not well covered in the standards evaluated. In particular:



Maternity protections: Maternity protections are a labour right – important not just for gender equality, but for the health and development of children. However, less than half (7/16) of standards measure respect for maternity, paternity or parental leave. Those that address maternity or parental leave tend to measure only respect for national legal provisions, and not international standards on length of leave (1/16); amount of pay or benefits (3/16); non-discrimination on the basis of maternity or family status (6/16); or the right to return to work (4/16).



Breastfeeding support: Nursing breaks are a labour right protected by the ILO, and support women's return to work after maternity leave. Optimal breastfeeding practices are also critical to infant health and survival. However, just 3 out of 16 standards assessed addressed the provision of paid breastfeeding breaks, and just one standard addressed facilities such as lactation rooms for nursing workers.



Access to childcare: Good quality childcare is important to early childhood development, and also supports retention rates by facilitating parents' ability to balance work and family life. However, just two standards addressed the provision of childcare support by employers, and these only addressed childcare in the context of protecting children attending on-site childcare from health and safety risks.



Health, nutrition and WASH at work: Although nearly all standards had metrics covering health and safety; very few (6/16) addressed special health and safety protections for pregnant and nursing women. Just one standard had an indicator on paid time off for attending prenatal appointments. More standards had indicators covering access to safe drinking water (7/16), sanitary toilets (6/16), and hand-washing facilities (3/16) at work.



Wages and working hours: More than half of the standards (9/16) covered living wages, although not all specified that the definition of a living wage should include enough for workers to cover family expenses. Similarly, while nearly all addressed working hours (11/16), just one standard had an indicator on flexible work arrangements.



Women's empowerment: Compared with children's rights, women's rights in the workplace are better covered in the assessed standards. Nearly all standards addressed non-discrimination on the basis of sex or gender (12/16) and protections from violence and harassment at work (11/16).



Migrant workers: Migrant workers and their families can be more vulnerable to negative impacts in the supply chain – however, under half (6/16) of standards assessed addressed specific protections for migrants, such as non-discrimination (9/16) and non-collection of recruitment fees (6/16).



Community impacts: No standards addressed impacts on children in communities, such as access to education (0/16), health care (0/16), and improved sanitation (0/16). The best covered issue was access to safe water in communities (3/16), especially in the context of environmental protections.

FOCUS ON COMPANY OPERATIONS RATHER THAN SUPPLY CHAINS

With the exception of the auditing and compliance standards, few standards included in the research provided a comprehensive set of indicators on social impacts in the supply chain – whether relevant to children’s rights or broader human rights issues. There are a few notable exceptions, such as the CHRB, which include indicators to measure impacts of both operations (incl. own manufacturing) and in the supply chain.

FOCUS ON PROCESS OVER OUTCOMES

Another trend revealed by the research was a focus on process over outcomes. The majority of standards mapped focused on process indicators such as existence of company policies, mechanisms for handling complaints, and audit procedures. Some standards included outcome indicators, but these tended to focus on what is convenient to measure rather than most meaningful to impacted workers and families. For instance, GRI’s standards on parental leave measure the existence of a company policy on benefits, and employee turnover rates post-parental leave.

A NEED FOR IMPROVED METRICS

Finally, the research revealed a strong need for better metrics measuring children’s rights impacts. Improved metrics on children’s rights would better enable companies to set targets for progressive improvements and not only measure and report on negative outcomes, but also contribute to social development and the Sustainable Development Goals (SDGs). This data would enhance transparency and public disclosure among companies, seen as key drivers of accountability, and would create a ‘race to the top’, with incentives and rewards for good practices (e.g. consumers, investors, business partners).

ANNEX A: STANDARDS USED IN MAPPING

REPORTING

GRI	Global Reporting Initiative
SASB	Sustainability Accounting Standards Board (Consumer Goods standard)
UNGPRF	UN Guiding Principles Reporting Framework
UNGC COP	UN Global Compact Communication on Progress

AUDITING AND COMPLIANCE

FLA	Fair Labor Association Compliance Benchmarks
SA 8000	Social Accountability 8000
SMETA	SEDEX Members Ethical Trade Audit
BW	Better Work Global Compliance Assessment Tool
ETI	Ethical Trading Initiative Base Code
FWF	Fair Wear Foundation Labour Standards
SLCP	Social & Labor Convergence Project

BENCHMARKING AND BEST PRACTICE

CHRB	Corporate Human Rights Benchmark (Apparel and Footwear methodology)
KTC	KnowTheChain (Apparel and Footwear methodology)
WDI	ShareAction Workforce Disclosure Initiative
HRIB	Danish Institute Human Rights Indicators for Business
GEWEB	Gender Equality and Women's Empowerment Benchmark

ANNEX B: MODEL INDICATORS FOR MEASURING CHILDREN’S RIGHTS IMPACTS

GENERAL

Category	Indicator	Process/ Outcome	Alignment with existing standards
General	Company has a policy commitment on human rights, which includes the rights of children	Process	
	Company has integrated children’s rights into its due diligence processes	Process	
	Proportion of workers with children under 18 years	Outcome	
	Percentage of managers and workers trained on child rights, legal entitlements and avenues for remedy	Process	
	Percentage of workers engaged on child rights experiences and needs	Outcome	
	Existence of grievance mechanisms that allow for raising of child rights-related concerns	Process	UNGPF C6.5; FLA ER.25.3; SA 8000 9.6.1; SMETA 0.A.4; BW (Contracts and Human Resources); SLCP gr-1; CHRB C.1; KTC 5.4; WDI 10.17; HRIB 1.5
	Percentage of workers who trust grievance mechanisms to address child rights-related concerns	Outcome	

DECENT WORK FOR PARENTS AND CAREGIVERS

Category	Issue	Indicator	Process/ Outcome	Alignment with existing standards
Maternity protection	Leave period	Company has a policy on maternity leave that meets national legal requirements or is at least 14 weeks, whichever is longer	Process	GRI 401-2(a); FLA N.8.1; SMETA 5.34; BW (Working time, Leave); SLCP wb-23--4; HRIB 2.5.5; GEWEB CB.W.2
	Leave period	Average length of maternity leave actually taken by mothers in the last 12 months	Outcome	GRI 401-3

Category	Issue	Indicator	Process/ Outcome	Alignment with existing standards
Maternity protection	Leave period	Company has a policy on paternity (or parental) leave that meets national legal requirements or is at least 2 weeks, whichever is longer	Process	GRI 401-2(a); SMETA 5.34; BW (Working time, Leave); SLCP wb-23--5; HRIB 2.5.5; GEWEB CB.W.2
	Leave period	Average length of paternity leave actually taken by fathers (or parents) in the last 12 months	Outcome	GRI 401-3
	Job protection	Company has a policy guaranteeing job protection (position, pay and seniority) throughout pregnancy and maternity leave	Process	GRI 401-3; BW (Discrimination, Gender); SLCP disc-8; HRIB 2.5.5
	Job protection	Proportion (%) of workers returning to employment after maternity leave in same or similar position	Outcome	GRI 401-3
	Job protection	Number of pregnant workers and workers on maternity leave dismissed from employment during the reporting period	Outcome	BW (Discrimination, Gender)
	Benefits	Company has a policy that wages and benefits during maternity leave should meet a living wage standard, and be no less than two-thirds basic income	Process	SMETA 5.34; BW (Compensation, Paid Leave); SLCP wb-23--4; HRIB 8.2.4
	Benefits	Proportion (%) of wages and benefits received by workers on maternity leave relative to basic salaries in last 12 months	Outcome	
	Discrimination	Company has a policy protecting workers from discrimination on the basis of pregnancy, maternity and family status	Process	UNGC Principle 6; FLA HOW.15; SA 8000 5.4; SMETA 7.3.d; BW (Discrimination, Gender); SLCP disc-6--10; HRIB 2.5.5; GEWEB R.SC.2
	Discrimination	Number of incidents or complaints received alleging discrimination on the basis of pregnancy, maternity or family status during the reporting period	Outcome	SCLP hb-5-16

Category	Issue	Indicator	Process/ Outcome	Alignment with existing standards
Breastfeeding support	Nursing breaks	Company has a policy on paid breastfeeding breaks (at least one hour per day) for nursing workers	Process	FLA ND.8.1; SMETA 7.8d; BW (Working Time, Leave); SLCP wh-8--1
	Nursing breaks	Average length of paid breastfeeding breaks taken by nursing workers per day in last 12 months	Outcome	
	Nursing breaks	Proportion (%) of mothers with infants under 6 months currently breastfeeding	Outcome	
	Nursing facilities	The company provides safe and accessible breastfeeding facilities (e.g., lactation rooms)	Process	FLA ND.8.1
	Nursing facilities	Proportion of working mothers with children under 24 months who have used employer-provided breastfeeding facilities in the last 12 months	Outcome	
Childcare	Accessibility	Company has a policy on providing safe and accessible childcare facilities for working parents with children under 5 years of age	Process	FLA HSE.27; SMETA 3.9, 4.2; SLCP hs-57--1, hs-57--3
	Accessibility	Proportion of working parents with children under 5 years of age who have enrolled in employer-provided childcare	Outcome	
	Benefits	Company has a policy on providing childcare benefits (i.e. subsidized tuition) to working parents with children under 5 years of age	Process	SMETA 4.23; SCLP wb-22--2; GEWEB CB.W.3
	Benefits	Proportion of working parents with children under 5 years of age who have received childcare benefits in last 12 months	Outcome	

Category	Issue	Indicator	Process/ Outcome	Alignment with existing standards
Health, Nutrition and WASH	Health and safety	Company has a policy to provide special health and safety protections for pregnant and nursing workers (e.g. reduced hours, lightened workload, workstation transfers)	Process	FLA ND.8.1; SA 8000 3.2; SMETA 6.1e; BW (OSH, Health Services and First Aid); SLCP hs-30; HRIB 3.1.2; GEWEB H.SC.2
	Health and safety	Proportion of pregnant and nursing workers who have received special health and safety protections in last 12 months	Outcome	
	Health and safety	Company has a policy to provide drinking water, sanitary toilets and hand-washing facilities	Process	FLA HSE.23; SA 8000 3.8; SMETA 3.3, 3.9; BW (OSH, Welfare Facilities); ETI 3.3; SLCP fl-0; SLCP 2.9.10, 2.5.9;
	Health and safety	Ratio: Number of workers per sanitary toilet	Outcome	
	Leave	Company has a policy entitling pregnant workers paid time off to attend prenatal health care appointments	Process	FLA ND.12; SMETA 7.8.d; HRIB 2.5.9
	Leave	Company has a policy entitling working parents with children under 1-year old paid time off to attend postnatal health care appointments	Process	FLA ND.12; SMETA 7.8.d; HRIB 2.5.9
	Leave	Proportion of pregnant workers who took paid time off to attend prenatal appointments in last 12 months	Outcome	
	Leave	Proportion of working parents with children under 1 year old who took paid time off to attend postnatal appointments in last 12 months	Outcome	
	Health services	Company has a policy on providing pregnant and nursing workers with nutritional advice through employer-provided health clinics	Process	
	Health services	Proportion of pregnant and nursing workers who received nutritional advice from employer-provided health clinic in last 12 months	Outcome	

Category	Issue	Indicator	Process/ Outcome	Alignment with existing standards
Wages and working hours	Wages	Company has a commitment to living wages, with a definition that includes the basic costs of workers and their dependents	Process	FLA C.1.3; SA 8000 8.1; SMETA 5.6; ETI 5.1; FWF (Living wage); SLCP ab-4; CHRB D.2.1.b; WDI 10.6; HRIB 2.4.1; GEWEB CB.SC.2
	Wages	Average earnings as a proportion of living wage benchmark	Outcome	
	Wages	Company has a commitment to equal pay for work of equal value for men and women	Process	FLA ND.3.1; SMETA 7.1; BW (Discrimination, Gender); FWF (Living wage); SCLP disc-6--2; CHRB D2.8.b; WDI 3.7; HRIB 2.4.1; GEWEB CB.W.1
	Wages	Average income for female employees as proportion of average wage of male employees	Outcome	GRI 405-2
	Working hours	Company has a policy entitling working parents to flexible working arrangements (i.e., reduced working hours, right to refuse overtime)	Process	SCLP fl-7; GEWEB CB.W.4
	Working hours	Average weekly hours of working parents	Outcome	
	Working hours	Number of working parents who took advantage of flexible working arrangements in last 12 months	Outcome	

ADOLESCENT WORKERS AND CHILD LABOUR

Category	Issue	Indicator	Process/ Outcome	Alignment with existing standards
Child labour	Minimum age	Company has a policy prohibiting hazardous work by children and work under the minimum age of employment	Process	GRI 408-1; UNGC Principle 5; FLA CL.2; SA 8000 1.1; SMETA 4.1; BW (Child Labour); ETI 4.1; FWF (Child Labour); SLCP cl-1–3; CHRB D.2.4.b; KTC 1.2; HRIB 8.2.8
	Minimum age	Number of child labour incidents in the last 12 months	Outcome	
	Age verification	Company has policies and procedures in place to verify workers' ages during recruitment	Process	UNGC Principle 5; SA 8000 1.2; SMETA 4.3; BW (Child Labour, Documentation); SLCP cl-1; CHRB D.2.4.b; HRIB 2.3.1
	Remediation	Company has a policy to remediate cases of child labour according to best practice	Process	SA 8000 1.2; SMETA 4.2; ETI 4.2; SLCP cl-2; CHRB D2.4.b; HRIB 2.3.2
	Remediation	Number of remediated child labour incidents in the last 12 months by outcome (e.g., transferred workstation, removed from work, returned to school)	Outcome	
Adolescent workers	Age-appropriate conditions	Company has a policy on hiring adolescent workers in age-appropriate working conditions (i.e. vocational schemes) in compliance with national laws	Process	UNGC Principle 5; FLA CL.4; SA 8000 1.3; SMETA 4.7; SLCP cl-4--9; CHRB D2.4.b; HRIB 2.3.5
	Age-appropriate conditions	Company has a policy to comply with national laws with regard to employing young workers, including non-hazardous work, hours of work and overtime restrictions	Process	UNGC Principle 5; FLA CL.4; SA 8000 1.3; SMETA 4.7; SLCP cl-4--9; CHRB D2.4.b; HRIB 2.3.5
	Age-appropriate conditions	Average weekly working hours of adolescent workers	Outcome	
	Age-appropriate conditions	Percentage of adolescent workers who received training and skills development in the last 12 months	Outcome	

COMMUNITY IMPACTS

Category	Issue	Indicator	Process/ Outcome	Alignment with existing standards
Community impacts	Basic services	Company has a policy on assessing its impact on access to basic services (education and health care) for workers and their families	Process	GRI 413-1; SLCP ab-9
	Basic services	Percentage of workers' school-aged children currently enrolled in primary and secondary education	Outcome	
	Basic services	Primary and secondary school completion rates for children of working parents	Outcome	
	Basic services	Percentage of working parents who received support to access education (e.g. subsidies, scholarships)	Outcome	
	Basic services	Company has a policy providing support to workers' children to access health care (e.g. health care insurance that covers workers and their families)	Process	GRI 413-1; SLCP ab-9; HRIB 5.1.4
	Basic services	Percentage of workers enrolled in employer-sponsored health care plans	Outcome	
	WASH	Company has a policy on withdrawal, consumption and discharge of water affecting communities	Process	GRI 303-1; SASB CG-AA-430a.1.; FLA ER.31.3; SMETA 10B4.6; SLCP ab-9; HRIB 5.1.5;
	WASH	Proportion of workers with access to safe drinking water at home	Outcome	
	WASH	Proportion of workers with access to sanitary toilets at home	Outcome	

ANNEX C: DIGEST OF EXISTING METRICS MEASURING CHILDREN’S RIGHTS IMPACTS

DECENT WORK FOR PARENTS AND CAREGIVERS

Category	Standard	Indicator
Maternity protections	GRI 401-2(a)	Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum: ... iv. parental leave...
	GRI 401-3	The reporting organization shall report the following information: a. Total number of employees that were entitled to parental leave, by gender. b. Total number of employees that took parental leave, by gender. c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender. d. Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender. e. Return to work and retention rates of employees that took parental leave, by gender.
	SASB	n/a
	UNGPRF	n/a
	UNGC Principle 6	Businesses should uphold the elimination of discrimination in respect of employment and occupation. Discrimination can arise in a variety of work-related activities... it can occur with respect to the terms and conditions of the employment, such as: ... Maternity protection ...
	FLA N.8.1	Employers shall abide by all protective provisions in national laws and regulations benefitting pregnant workers and new mothers, including provisions concerning maternity leave and other benefits...
	FLA HOW.15	Employers shall not impose any sanction on workers for requesting or taking any type of leave, such as annual, sick, or maternity, in line with all applicable rules and procedures.
	FLA ND.7.1	Employers shall not, on the basis of a woman’s pregnancy, make any employment decisions that negatively affect a pregnant woman’s employment status, including decisions concerning dismissal, loss of seniority, or deduction of wages.
	SA 8000 5.4	The organisation shall not subject personnel to pregnancy or virginity tests under any circumstances.
	SMETA 5.34	Are they able to take legally mandated leave and is it paid according to law, e.g. annual leave, maternity leave.
SMETA 6.34	Whether they get other types of leave; such as maternity, paternity, illness, compassionate, marriage or wedding, or any other legally required types of leave.	
SMETA 7.3.d	Policies and requirements for any health checks prior to employment with particular reference to pregnancy and HIV testing to ensure they do not discriminate; this includes core workers as well as non-core such as cleaners, subcontractors, security guards	

Category	Standard	Indicator
Maternity protections	BW (Working time, Leave)	Does the employer provide required maternity leave?
	BW (Working time, Leave)	Does the employer provide required paternity leave?
	BW (Compensation, Paid Leave)	Does the employer pay workers correctly for maternity leave?
	BW (Compensation, Paid Leave)	Discrimination, Gender, Does the employer change the employment status, position, wages, benefits or seniority of workers during maternity leave? Does the employer terminate workers who are pregnant or on maternity leave or force them to resign?
	ETI	n/a
	FWF	n/a
	SLCP wb-23--4	In the last 12 months within this assessment period, please confirm if employees received time off – and were paid – for all forms of leave and if payments were in line with legal or collective bargaining agreement requirements: Maternity leave
	SLCP wb-23--5	In the last 12 months within this assessment period, please confirm if employees received time off – and were paid – for all forms of leave and if payments were in line with legal or collective bargaining agreement requirements: Paternity leave
	SLCP disc-6--10	In the last 12 months within this assessment period, have decisions regarding compensation or promotion for employees been dependent upon the following: Pregnancy/Maternity status
	SLCP disc-8	In the last 12 months within this assessment, does the facility allow employees on maternity leave to keep any of the following statuses? (SELECT all that apply with a "X") Employment status; Position; Wages; Benefits; Seniority
	CHRB	n/a
	KTC	n/a
	WDI	n/a
	HRIB 2.5.5	Does the company provide maternity or paternity leave to employees with a new-born or newly adopted child, without retaliation or discrimination? 1. The company provides maternity leave to all female employees, which is no less than fourteen weeks per child. 2. Employees who have adopted a child or have taken on the responsibility for another type of dependent child are provided with maternity/paternity leave. 3. The company provides parental leave to male employees to share in the care of a new-born or newly adopted child. 4. Employees who have taken family leave cannot be dismissed during the leave, and may return to the same or a similar position and benefits as they had prior to the leave.
	HRIB 8.2.4	Does the company seek to ensure that its suppliers and contractors are committed to ensuring access for all employees, in line with international minimum standards and local laws, to: annual paid leave, paid sickness leave, paid parental leave?
GEWEB CB.W.2	Company provides maternity and paternity leave to all its workers.	

Category	Standard	Indicator
Breastfeeding support	GRI	n/a
	SASB	n/a
	UNPRF	n/a
	UNGC	n/a
	FLA ND.8.1	Employers shall abide by all protective provisions in national laws and regulations benefitting pregnant workers and new mothers, including ... the provision of breast-feeding breaks and facilities
	SA 8000	
	SMETA 7.8 d.	All legal benefits reference pre- and postnatal conditions e.g. rest and breaks, nursing breaks and a suitable quiet space.
	SMETA 6.1 e.	Special terms and conditions for young workers (under 18 years), pregnant women, nursing mothers, if a legal requirement.
	BW (Working time, Leave)	Does the employer provide required time off for breastfeeding breaks?
	ETI	n/a
	FWF	n/a
	SLCP wh-8--1	Does the facility provide breastfeeding breaks for women who are breastfeeding?
	CHRB	n/a
	KTC	n/a
	WDI	n/a
HRIB	n/a	
GEWEB	n/a	
Childcare	GRI	n/a
	SASB	n/a
	UNPRF	n/a
	UNGC	n/a
	FLA HSE.27.1	Childcare facilities shall not physically overlap with production areas and children shall not have access to production areas.

Category	Standard	Indicator
Childcare	FLA HSE.27.2	Children under the minimum working age shall not be allowed in workplace areas at any time, unless they are part of a guided school tour or other such unusual event.
	FLA HSE.27.3	Children must not visit parents in workplace areas.
	SA 8000	n/a
	SMETA 3.9 t.	That any childcare facilities are legal and meet any local laws/regulations.
	SMETA 4.23	If childcare facilities are not on-site but required by law, the auditor checks what alternative benefits have been put in place.
	SMETA 4.22	Checks whether workers are satisfied with any childcare facilities.
	BW	n/a
	ETI	n/a
	FWF	n/a
	SLCP hs-57--1	Does the facility have on-site childcare facilities?
	SLCP wb-22--2-1x	Which types of in-kind benefits does the facility provide? (SELECT all that apply with a "X") Child Care
	SLCP hs-57--3-3x	Childcare facilities are kept clean, safe, and hygienic (including temperature, ventilation, light, noise etc.)
	SLCP hs-57--3-4x	Childcare facilities are provided with adequate supplies and infrastructure (i.e. food, recreational items, washroom, feeding area etc.)
	SLCP hs-57--3-5x	Childcare staff go through an appropriate pre-work screening process
	SLCP hs-57--3-6x	Childcare staff are present in sufficient numbers to ensure the safety and well-being of the number of children present
	SLCP hs-57--3-7x	A system is in place to ensure that children are only released to parents or other authorized adult/guardians
	CHRB	n/a
	KTC	n/a
	WDI	n/a
	HRIB	n/a
GEWEB CB.W.3	Company provides childcare support to all its workers	

Category	Standard	Indicator
Health, Nutrition and WASH	GRI	n/a
	SASB	n/a
	UNPRF	n/a
	UNGC	n/a
	FLA ND.8.1	Employers shall abide by all protective provisions in national laws and regulations benefitting pregnant workers and new mothers, including provisions concerning... prohibitions regarding night work, temporary reassignments away from work stations and work environments that may pose a risk to the health of pregnant women and their unborn children or new mothers and their new born children, temporary adjustment of working hours during and after pregnancy...
	FLA ND.8.1.1	Where such legal protective provisions are lacking, employers shall take reasonable measures to ensure the safety and health of pregnant women and their unborn children.
	FLA ND.8.1.2	Such measures shall be taken in a manner that shall not unreasonably affect the employment status, including compensation of pregnant women.
	SA 8000 3.2	The organisation shall assess all the workplace risks to new, expectant and nursing mothers including those arising out of their work activity, to ensure that all reasonable steps are taken to remove or reduce any risks to their health and safety.
	SMETA 6.1 e.	Are there policies and procedures which cover:... Special terms and conditions for young workers (under 18 years), pregnant women, nursing mothers, if a legal requirement.
	BW (OSH, Health Services and First Aid)	Does the employer address safety and health risks to pregnant or nursing workers?
	ETI	n/a
	FWF	n/a
	SLCP hs-30	Are special categories of employees protected against hazardous work or chemicals (e.g. young workers, pregnant workers etc.)?
	CHRB	n/a
	KTC	n/a
	WDI	n/a
HRIB 3.1.2	4. Pregnant or nursing women night workers are provided with alternatives to night work for at least 16 weeks during the course of the pregnancy, or while nursing a baby.	
GEWEB H.SC.2	Company requires its suppliers to provide their workers with a gender-responsive, safe and healthy work environment.	

Category	Standard	Indicator
Wages and working hours	GRI	n/a
	SASB	n/a
	UNPRF	n/a
	UNGC	n/a
	FLA C.1.3	Where compensation for a regular work week is not sufficient to meet workers' basic needs and provide some discretionary income, each employer shall work with the FLA to take appropriate actions that seek to progressively realize a level of compensation that does. BASIC NEEDS. The minimum necessary for a worker and two dependents to have access to resources, including food, safe drinking water, clothing, shelter, energy, transportation, education, sanitation facilities and access to health care services.
	FLA ND.3.1	There shall be no differences in compensation for workers for work of equal value on the basis of gender, race, religion, age, disability, sexual orientation, nationality, political opinion, social group or ethnic origin.
	SA 8000	n/a
	SMETA 7.1	Are there policies and procedures in place which cover the need for all workers to be treated equally in all matters of employment and which cover: b. Compensation (e.g. equal pay for equal work).
	BW (Discrimination, Gender)	Is gender a factor in decisions regarding pay?
	ETI	n/a
	FWF	Wages and benefits paid for a standard working week shall meet at least legal or industry minimum standards and always be sufficient to meet basic needs of workers and their families and to provide some discretionary income. (ILO Conventions 26 and 131).
	SLCP disc-6--2	In the last 12 months within this assessment period, have decisions regarding compensation or promotion for employees been dependent upon the following: Sex (Gender), Pregnancy/Maternity status
	CHRB D2.8.b	The Company recognises the relevance of women's rights for the industry, given the prevalence of women workers and the different dimensions of inequality they often face. The Company requires that its suppliers have measures in place to implement its policy commitment to eliminate discrimination against women through: providing equal pay for equal work, and measures to ensure equal opportunities throughout all levels of employment, which may include setting up women's committees that report to management to address and resolve issues. In addition, the Company ensures its suppliers have measures in place to eliminate health & safety concerns that are particularly prevalent among women workers (e.g. sexual harassment and physical security).
KTC	n/a	

Category	Standard	Indicator
Wages and working hours	WDI 3.17	How is the company addressing gender pay gaps in its organisation?
	HRIB 2.4.1	Does the company provide all employees with a wage that is sufficient to cover food and housing expenses and all other basic needs for themselves and their entitled official dependents?
	GEWEB CB.SC.2	Company requires its suppliers to pay their workers a living wage.
	GEWEB CB.W.1	Company measures, publishes and addresses its gender pay gap.
	GEWEB CB.W.4	Company provides flexible working to all its workers.

ADOLESCENT WORKERS AND CHILD LABOUR

Category	Standard	Indicator
Child labour	GRI 408-1	The reporting organization shall report the following information: a. Operations and suppliers considered to have significant risk for incidents of: i. child labor; ii. young workers exposed to hazardous work. b. Operations and suppliers considered to have significant risk for incidents of child labor either in terms of: i. type of operation (such as manufacturing plant) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk. c. Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor.
	SASB	
	UNPRF	
	UNGC Principle 5	The effective abolition of child labour
	FLA CL.2	Employers shall not employ anyone under the age of 15 or under the age for completion of compulsory education, whichever is higher.
	SA 8000 1.1	The organisation shall not engage in or support the use of child labour as defined above.
SA 8000 1.2	The organisation shall establish, document, maintain and effectively communicate to personnel and other interested parties, written policies and procedures for remediation of child labourers, and shall provide adequate financial and other support to enable such children to attend and remain in school until no longer a child as defined above.	

Category	Standard	Indicator
Child labour	SMETA 4.1	There shall be no new recruitment of child labour.
	SMETA 4.2	Companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child.
	SMETA 4.3	That there are systems in place to check the age of all workers particularly at the point of recruitment.
	BW (Child Labour, Child Labourers)	Have you found any workers under the age of 15?
	BW (Child Labour, Documentation)	Does the employer comply with age verification and documentation requirements for workers as specified in national law?
	ETI 4.1	There shall be no new recruitment of child labour.
	ETI 4.2	Companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child; "child" and "child labour" being defined in the appendices.
	FWF	There shall be no use of child labour. The age for admission to employment shall not be less than the age of completion of compulsory schooling and, in any case, not less than 15 years.
	SLCP cl-1--3	Are all employees currently at or above the applicable legal minimum working age?
	SLCP cl-1	Does the facility verify minimum age requirements prior to hiring employees?
	SLCP cl-2	Does the facility have a remediation system in place for when children are found to be working in the facility?
	CHRB D.2.4.b	The Company requires that its suppliers verify the age of job applicants and workers to ensure that they comply with the ILO requirements for minimum age for admission to employment and are therefore entitled to work... If the Company learns that it has child labour in its supply chain it ensures that the child/children are enrolled in a remediation/ education programme, rather than just dismissing them from employment. The objective is to ensure that children are not pushed into more dangerous survival strategies. If young workers are found to be involved in hazardous work, they are removed immediately from the situation and provided alternative work that is not hazardous and age appropriate and therefore not child labour The objective is to ensure that no workers under the age of 18 are required to perform hazardous work.
	KTC 1.2	The company has a supplier code of conduct that requires suppliers throughout its supply chains to respect the ILO core labor standards...
	WDI	n/a
	HRIB 8.2.8	Does the company require its suppliers and contractors to adhere to applicable international and national laws concerning minimum age requirements related to child labour and young workers?
GEWEB	n/a	

Category	Standard	Indicator
Adolescent workers	GRI	n/a
	SASB	n/a
	UNPRF	n/a
	UNGC Principle 5	Avoid having a blanket policy against hiring children under 18, as it will exclude those above the legal age for employment from decent work opportunities
	FLA CL.4	Employers shall comply with all relevant laws that apply to young workers (e.g. those between the minimum working age and the age of 18), including regulations related to hiring, working conditions, types of work, hours of work, proof of age documentation, and overtime.
	FLA CL.7	Apprentices or vocational students shall not be under the age of 15 or under the age for completion of compulsory education, whichever is higher.
	FLA CL.8	Employers shall comply with all regulations and requirements of apprentice or vocational education programs, and shall be able to document to monitors that these are legally recognized programs. Informal arrangements of any kind are not acceptable.
	SA 8000 1.3	The organisation may employ young workers, but where such young workers are subject to compulsory education laws, they shall work only outside of school hours. Under no circumstances shall any young worker's school, work and transportation time exceed a combined total of 10 hours per day, and in no case shall young workers work more than 8 hours a day. Young workers may not work during night hours.
	SMETA 4.7	That all young workers (up to age 18 years) meet all local legal requirements, which may include (but not be limited to): a. Registration with local authority. b. Consent of parent or guardian. c. Contract and appropriate documents state limitations on type of work e.g. no hazards or night work. d. Records of medical examinations in personnel files (annual if required by law).
	BW	n/a
	ETI	n/a
	FWF	n/a
	SLCP cl-4--9	Does the facility have special protective restrictions for young workers?
CHRB D.2.4.b	If young workers are found to be involved in hazardous work, they are removed immediately from the situation and provided alternative work that is not hazardous and age appropriate and therefore not child labour The objective is to ensure that no workers under the age of 18 are required to perform hazardous work.	

Category	Standard	Indicator
Adolescent workers	KTC 1.2	The company has a supplier code of conduct that requires suppliers throughout its supply chains to respect the ILO core labor standards. . .
	WDI	n/a
	HRIB 2.3.5	Does the company have a defined approach to providing decent working conditions for young workers and student workers?
	GEWEB	n/a

COMMUNITY IMPACTS

Category	Standard	Indicator
Community impacts	GRI 413-1	<p>The reporting organization shall report the following information:</p> <ol style="list-style-type: none"> a. Percentage of operations with implemented local community engagement, impact assessments, and/or development programs, including the use of: <ol style="list-style-type: none"> i. social impact assessments, including gender impact assessments, based on participatory processes; ii. environmental impact assessments and ongoing monitoring; iii. public disclosure of results of environmental and social impact assessments; iv. local community development programs based on local communities’ needs; v. stakeholder engagement plans based on stakeholder mapping; vi. broad based local community consultation committees and processes that include vulnerable groups; vii. works councils, occupational health and safety committees and other worker representation bodies to deal with impacts; viii. formal local community grievance processes.
	GRI 413-2	<p>The reporting organization shall report the following information:</p> <ol style="list-style-type: none"> a. Operations with significant actual and potential negative impacts on local communities, including: <ol style="list-style-type: none"> i. the location of the operations; ii. the significant actual and potential negative impacts of operations
	GRI 303-1	<p>Interactions with water as a shared resource. The reporting organization shall report the following information:</p> <ol style="list-style-type: none"> a. A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts caused or contributed to, or directly linked to the organization’s activities, products or services by a business relationship (e.g., impacts caused by runoff). b. A description of the approach used to identify water-related impacts, including the scope of assessments, their timeframe, and any tools or methodologies used. c. A description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts. d. An explanation of the process for setting any water-related goals and targets that are part of the organization’s management approach, and how they relate to public policy and the local context of each area with water stress.

Category	Standard	Indicator
Community impacts	SASB CG-AA-430a.1.	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 in compliance with wastewater discharge permits and/or contractual agreements
	UNPRF	n/a
	UNGC	n/a
	FLA HSE.25.1	Dormitory facilities should meet all applicable laws and regulations related to health, safety, and environment, including fire safety, sanitation, risk protection and electrical, mechanical, and structural safety.
	FLA HSE.25.1	Dormitory facilities should meet all applicable laws and regulations related to health, safety, and environment, including fire safety, sanitation, risk protection and electrical, mechanical, and structural safety.
	SA 8000	n/a
	SMETA 10B4.6	The site should measure its impacts, including continuous recording and regular reviews of use and discharge of natural resources e.g. energy use, water use (see 4-pillar audit report and audit checks for details).
	BW	n/a
	ETI	n/a
	FWF	n/a
	SLCP ab-9-3x	The facility was involved directly or through partnerships in efforts on the ground that address root causes of social issues in the local community
	CHRB	n/a
	KTC	n/a
	WDI	n/a
	HRIB 5.1.4	7. The company provides free health care to victims of exposure to harmful substances, pollutants or chemicals resulting from company operations.
	HRIB 5.1.5	Does the company and its direct suppliers/contractors possess adequate means to handle, transport, dispose of and store chemicals (including pesticides), and hazardous and non-hazardous waste so as to avoid polluting land and water supplies?
GEWEB	n/a	

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