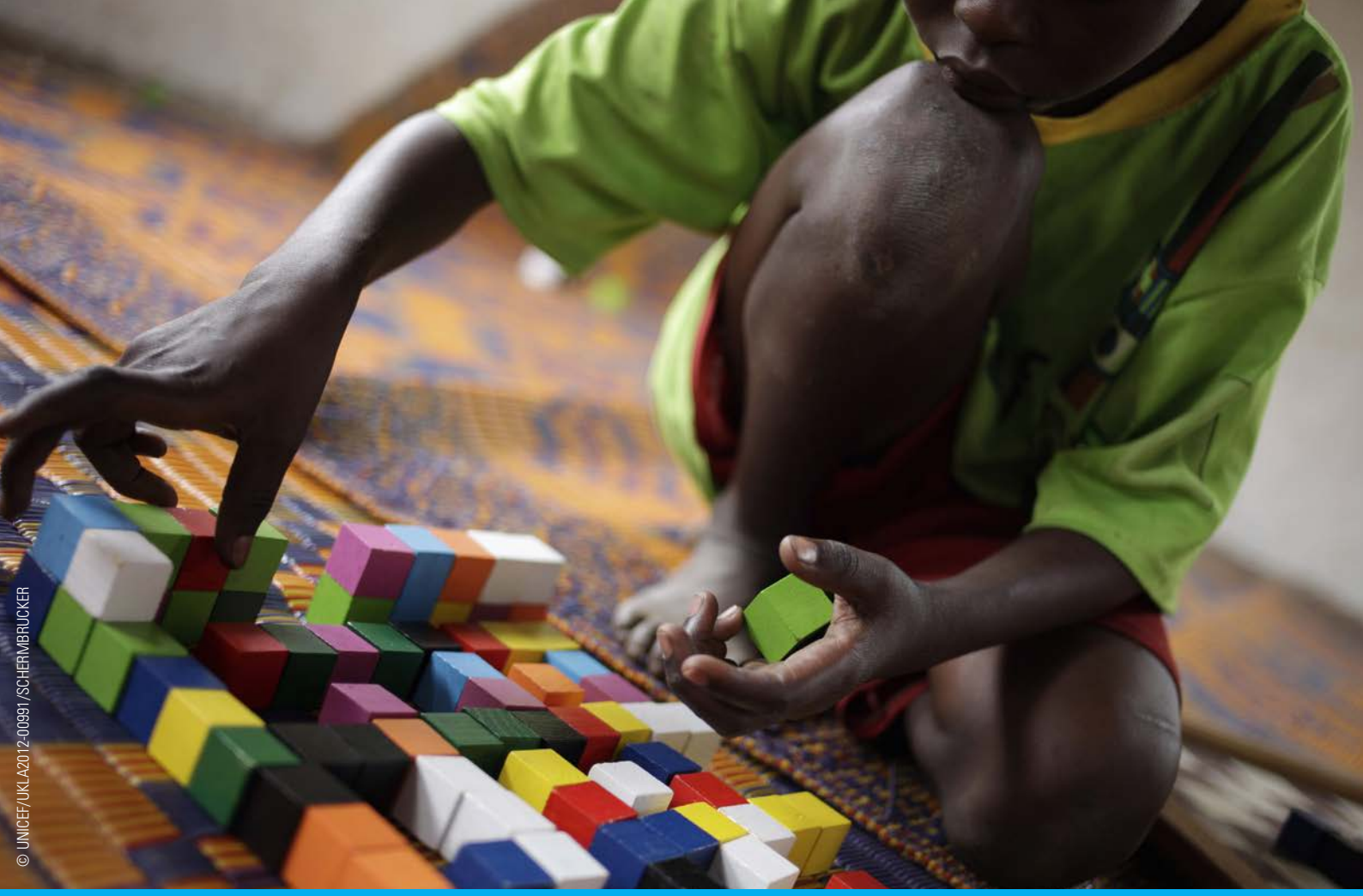


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CHILDREN ARE EVERYONE'S BUSINESS: WORKBOOK 2.0

A guide for integrating children's rights into policies, impact assessments and sustainability reporting

Second edition

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For more information, please contact us at csr@unicef.org.

Research, writing, design and editing

UNICEF Corporate Social Responsibility Unit: Amaya Gorostiaga, Bo Viktor Nylund, Eija Hietavuo, Ida Hyllested, Joanne Patroni and Subajini Jayasekaran.

UNICEF Private Fundraising and Partnerships Design Unit: James Elrington and Bruno Rocha.

Editor: Catherine Rutgers.

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PART ONE

Introduction

1.1 About this workbook

'Children Are Everyone's Business: Workbook 2.0' is a comprehensive tool designed to guide companies through the ongoing process of learning about and integrating children's rights into business policies and management processes. It follows and builds on the Children's Rights and Business Principles, which were developed through consultations led by UNICEF, Save the Children and the United Nations Global Compact, and provides practical guidance for implementing the Principles.

The workbook outlines a framework for companies to better operationalize their respect and support for children's rights in the workplace, marketplace and community, and can be integrated into companies' current efforts to implement the United Nations Guiding Principles on Business and Human Rights. It summarizes the guidance provided in UNICEF's child rights implementation tools – including 'Children's Rights in Policies and Codes of Conduct',[1] 'Children's Rights in Impact Assessments'[2] and 'Children's Rights in Sustainability Reporting'[3] – and contains broad recommendations on how companies can integrate children's rights into company policies and processes.

For each of the Children's Rights and Business Principles, the workbook provides summarized information on how companies can:

- Learn about and better understand the child rights issues relevant to each Principle.
- Determine the contexts where child rights risks or opportunities may be more prevalent.
- Assess policies and processes that are critical to addressing child rights impacts, and identify actions for improvement.
- Take actions to integrate children's rights based on impact assessment findings.
- Report on child rights performance.

The workbook draws on the practical experience of UNICEF, business and civil society to illustrate the diverse ways in which companies can respect and support children's rights. It also provides links to supplementary resources such as sector-specific guidance, tools, recommendations and background materials relevant to each Principle.

1.2 The time for children is now

Children comprise a diverse population that mirrors the diversity of society in language, culture, religion and economic status, ranging from the wealthy to the poorest of the poor. They are infants, young children, adolescents and young adults, as the Convention on the Rights of the Child and other international treaties define a 'child' to be any person below age 18. When businesses respect and value all stages of childhood, they foster the strength of future generations. Yet children's issues are often not explicitly considered by businesses and other powerful actors in society.

Companies interact with children on a daily basis, although often neither directly nor purposefully. Children are workers in factories and fields, family members of employees and community members in the neighbourhoods where businesses operate. In many countries, they are increasingly recognized as a consumer group themselves, with discretionary income to spend and influence on family purchases. Children are a market force to be reckoned with, but nonetheless need protection from unhealthy or unsafe products and services, and from inappropriate advertising.

1 'Children's Rights in Policies and Codes of Conduct', UNICEF and Save the Children, December 2013, available at www.unicef.org/csr/160.htm
2 'Children's Rights in Impact Assessments', UNICEF and The Danish Institute for Human Rights, December 2013, available at www.unicef.org/csr/156.htm
3 'Children's rights in Sustainability Reporting, UNICEF, December 2013, available at www.unicef.org/csr/148.htm

Business has enormous power to improve children's lives through the way in which they operate facilities, develop and market products, provide services, and exert influence on economic and social development. Conversely, business has the power to disregard or even imperil the interests of children, so many of whom find themselves invisible and voiceless. Some corporate policies or practices may unintentionally inflict lifelong damage, threatening children's development and even survival.

Globally, there has yet to be a concentrated focus on the positive role businesses can have in children's lives, or on the considerable negative impact that business strategies and operations can have on children's survival and development. As increasingly more companies assert strong and public positions on corporate social responsibility, it is essential that children are at the centre of the conversation.

The Children's Rights and Business Principles and this workbook offer an opportunity for every company to put into action a strong and lasting commitment to children's rights.

1.3 Children are everyone's business

For many companies, children are a priority stakeholder group. At the same time, they are often the most vulnerable population, requiring specific attention to guarantee respect for their human rights. The 'Guiding Principles on Business and Human Rights' provide a broad framework through which companies can operationalize their respect for human rights, and they call on all businesses to pay particular attention to groups or populations that may be more vulnerable or marginalized.

It is possible for business activities to not impact the rights of adults, but at the same time adversely impact the rights of children. Moreover, companies should consider the positive or negative impacts they cause or contribute to indirectly through suppliers and other business partners, employees and customers, as well as their direct impacts on children's rights.

Although they are considered to be a vulnerable group, children can also be priority stakeholders as companies interact with children on a daily basis, as workers, consumers and community members. Despite this, children's issues have not been adequately considered by business.

Companies that are concerned about human rights should actively consider child-specific issues for the following reasons:

- Childhood is a unique period of rapid development when physical, mental and emotional well-being can be permanently influenced for better or worse. Nutritious food, clean water, care and affection during these developing years are the foundation of children's growth, enabling them to take advantage of educational opportunities and become fully engaged and productive citizens of their societies.
- Common occurrences impact children differently and more severely than adults. Economic, social and physical disruptions that adults may readily cope with can be defining events in a child's life, for example, if children are exposed to pollutants they absorb a higher percentage of toxins and are less able to expel harmful substances from their bodies, if they miss a year of school they may never return to complete their education.
- Children employed or affected by business are often unseen and uncounted. These 'invisible' children include those who are employed illicitly in the supply chain or as domestic workers, detained by security services, are not in school or are left at home when their parents migrate for work, and children who are discriminated against – such as ethnic minorities, girls and children with disabilities – are particularly likely to be overlooked.
- Children lack a public voice. Children are unable to vote or form trade unions, they do not own stock in companies or attend annual shareholder meetings, and they are rarely given a say in how communities make decisions, even those related to such issues as schools and playgrounds.
- Children are not consulted. To make sure that proposed plans will not adversely affect children's rights, companies should ensure that stakeholder consultation processes consider the rights of the child and, where relevant, consult directly with children.
- Children's rights in the workplace extend beyond labour issues. This workbook intends to help businesses assess other direct and indirect impacts on children, including those resulting from overall business operations, products and services, marketing methods, relationships with local and national governments, and investment in local communities.

1.4 What is good for children is good for business

There are many aspects of respecting and supporting children's rights that simultaneously generate benefits for business. Among the most significant advantages a company can gain by implementing child rights policies and practices is the potential to:

Achieve better risk management through an expanded definition of risk that incorporates environmental and social issues, including human rights, and by ensuring that health, safety and product responsibilities safeguard children's interests and address their vulnerabilities.

Build reputation and help secure the 'social licence to operate' by demonstrating that the beneficial impacts of companies' products, responsible marketing and good relationships with local communities can meet the needs of parents and children.

Recruit and retain a motivated workforce through fair wages and decent working conditions, enabling employees who are parents or caregivers to combine their family responsibilities with a productive work life, thereby increasing production capacities and reducing absenteeism.

Develop the next generation of talent by supporting apprenticeship programmes and education initiatives that will equip young people with workplace skills such as decision making and leadership.

Contribute to a stable and sustainable business environment by working for the good of children and helping to build strong, well educated communities, robust businesses and healthy economies.

The Children's Rights and Business Principles

The Children's Rights and Business Principles call on businesses to:

1. Meet their responsibility to respect children's rights and commit to supporting the human rights of children.
2. Contribute towards the elimination of child labour, including in all business activities and business relationships.
3. Provide decent work for young workers, parents and caregivers.
4. Ensure the protection and safety of children in all business activities and facilities.
5. Ensure that products and services are safe, and seek to support children's rights through them.
6. Use marketing and advertising that respect and support children's rights.
7. Respect and support children's rights in relation to the environment and to land acquisition and use.
8. Respect and support children's rights in security arrangements.
9. Help protect children affected by emergencies.
10. Reinforce community and government efforts to protect and fulfil children's rights.

1.5 The children's rights framework

The Children's Rights and Business Principles

The Children's Rights and Business Principles provide a child rights lens to the global standard on the independent responsibility of all businesses to respect human rights, as established by the Guiding Principles on Business and Human Rights. Each Principle defines actions that businesses can take to fulfil their corporate responsibility to respect children's rights and suggests actions to support children's rights in the workplace, marketplace and community.

The Principles are founded on the Convention on the Rights of the Child, which provides the underpinning for all children's rights, everywhere. They are intended to clarify the role of business in respecting and supporting children's rights, and highlight the specific contexts in which companies can create positive or negative impacts on children.

The Principles are also informed by International Labour Organization (ILO) Convention No. 182 on the prohibition and elimination of the worst forms of child labour and No. 138 on the minimum age for admission to employment, and they elaborate on existing standards for business, such as the United Nations Global Compact's 'Ten Principles' and the Guiding Principles on Business and Human Rights.



The Convention on the Rights of the Child and what it means for business

The Children's Rights and Business Principles are significantly informed by the Convention on the Rights of the Child (CRC), the most widely and rapidly ratified human rights treaty in history.[4] The CRC is the first legally binding international instrument to incorporate the full range of human rights – civil, political, economic, social and cultural – for children everywhere and without discrimination. It spells out children's right to survival; to develop to the fullest; to protection from harmful influences, abuse and exploitation; and to participate fully in family, cultural and social life.

The CRC comprises 54 articles that set minimum and legally binding standards for all children and apply equally to all children, from the most privileged to the most excluded and poverty stricken, including stateless children and others denied birth registration and access to citizenship. It was adopted by the United Nations General Assembly in 1989 and has since been ratified by 193 Member States, achieving nearly universal coverage.

4 See UNICEF, www.unicef.org/crc, for the full CRC text in Arabic, English, French and Spanish.

To further protect children from exploitation and abuse, two additional protocols to the CRC were adopted in 2000: (1) the Optional Protocol on the sale of children, child prostitution and child pornography; and (2) the Optional Protocol on the involvement of children in armed conflict.[5] The obligations set forth in the Optional Protocols are more detailed than those in the CRC and are not automatically binding on States that have ratified the original treaty. Nonetheless, they are increasingly accepted as international normative standards and enhance the protective environment for children.

To fulfil their obligations as States parties to the Convention, national governments are required to take "all appropriate legislative, administrative, and other measures for the implementation of the rights recognized in the present Convention" (article 4). Measures for implementation therefore encompass establishing legislation, adopting public policy and allocating adequate financial resources.

While government has the primary responsibility for protecting and fulfilling children's rights, other actors with a role in children's lives – including parents, teachers, institutions and businesses – are also accountable to children for protecting their rights. The CRC, and its Optional Protocols, enshrine the rights of the child to be protected by States, and the Children's Rights and Business Principles provide an operational framework for business to respect and support those rights.

Guiding Principles on Business and Human Rights

In 2011, the United Nations Human Rights Council unanimously endorsed the 'Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework'.[6] The Guiding Principles provide a road map for companies to demonstrate that they are respecting human rights. The corporate responsibility to respect human rights, including children's rights, does not replace a State's duty to protect human rights and exists independently of a national government's abilities and willingness to fulfil its obligations.

The Guiding Principles require businesses to establish policies and processes appropriate to their size and circumstances. The responsibilities for companies include: a policy commitment on human rights; a due diligence process to identify, prevent, mitigate and account for how the company's impacts on human rights are addressed; and a mechanism for the remediation of any adverse impacts a company might have caused or to which it contributes.

Where company policies and practices may cause or contribute to a negative impact, those policies and practices should be stopped, or avoided in the first place, and the company should use its leverage to mitigate any remaining impact. In addition, a company's responsibility to respect human rights extends beyond its own activities. Where a business has not contributed to a negative impact, but the impact is directly linked to its products, operations or services by a business relationship, the situation is more complex, and the business will need to consider a number of factors to determine the appropriate action (Guiding Principle 19).

The Guiding Principles recognize that some human rights may be at greater risk and that violations of these rights can have a more severe effect due to the scale, scope and irreversible nature of potential impact. They also call on businesses to pay particular attention to groups or populations that can be more vulnerable or marginalized. On all counts, children are a priority stakeholder group – frequently the most vulnerable and marginalized. Because children are experiencing crucial stages in the life cycle of human development, the impacts of human rights violations on children are often irreversible.

The Children's Rights and Business Principles build from the Guiding Principles, using the same operational framework to guide companies in how they can incorporate child rights considerations into their management processes. In addition, the Children's Rights and Business Principles call on companies to fulfil their respect for children's rights and to demonstrate a commitment to support children's rights.

5 For the full text, see: Optional Protocol on the sale of children, child prostitution and child pornography, www.ohchr.org/EN/ProfessionalInterest/Pages/OPSCCRC.aspx; and Optional Protocol on the involvement of children in armed conflict, www.ohchr.org/EN/ProfessionalInterest/Pages/OPACCRC.aspx.

6 For more information and to access the full 'Guiding Principles' document, see www.business-humanrights.org/UNGuidingPrinciplesPortal/Home.

ILO Conventions and the Declaration on Fundamental Principles and Rights at Work

The Children's Rights and Business Principles do not create new international legal obligations – they reinforce key international labour standards and define the corporate responsibility to respect children's rights in line with International Labour Organization conventions and the Declaration on Fundamental Principles and Rights at Work.[7] ILO Conventions that are relevant under the various Principles include:

- No. 138 – the minimum age for admission to employment and work
- No. 182 – prohibiting and eliminating the worst forms of child labour
- No. 156 – equal opportunities and equal treatment for men and women workers, and workers with family responsibilities
- No. 183 – maternity protection
- No. 77 – medical examination of children and young persons for fitness for employment in industry.

The ILO Declaration on Fundamental Principles and Rights at Work was adopted in 1998, and commits Member States to respect and promote rights in four categories, regardless of whether they have ratified the ILO conventions: (1) freedom of association and the effective recognition of the right to collective bargaining; (2) elimination of all forms of forced or compulsory labour; (3) effective abolition of child labour; and (4) elimination of discrimination in respect of employment and occupation. The Declaration clearly defines these rights as applying to all people, in every country, and takes particular note of groups with special needs, including migrant workers and those who are unemployed.



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7 For more information and the full 'Declaration' text, see www.ilo.org/declaration/lang--en/index.htm. All of the ILO conventions are available at www.ilo.org/dyn/normlex/en/f?p=1000:12000:0::NO:::.

PART TWO

Integrating children's rights into core business practices

Making a corporate commitment to respect and support children's rights is the first step of the ongoing journey to ensuring that a business complies with the law and respects children's rights wherever it operates. This commitment can be used to establish value through company policies and operations, products and services, and initiatives that promote the best interests of children.

The respect and support framework applies across all of the Children's Rights and Business Principles, as detailed below:

A responsibility to respect and a commitment to support

The corporate responsibility to respect – avoiding any infringement of the human rights of others, including children, and addressing any adverse human rights impact with which the business is involved. The corporate responsibility to respect applies to direct and indirect impacts linked to business operations, products and services, and business relationships, including employees, suppliers, customers and other partners.

The corporate commitment to support – in addition to respecting human rights, voluntary actions that seek to advance human rights, including children's rights, through core business operations, products and services, strategic social investments and philanthropy, advocacy and public policy engagement, and working in partnership and other collective action.

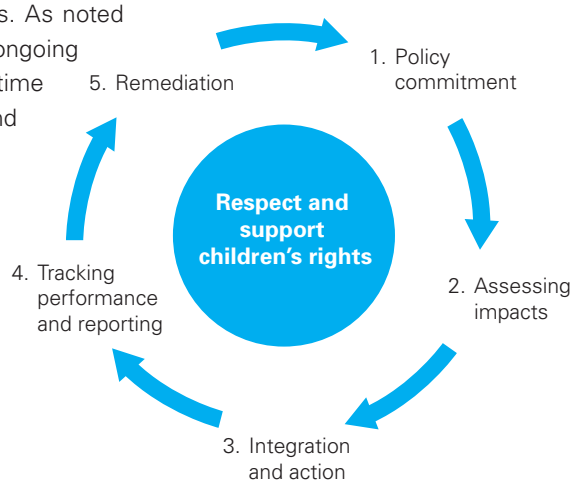
Part 2

Part 2 provides a summary table for each Principle, with primary assessment criteria, suggested actions for improvement and examples of information which companies can report in relation to implementation of the Children's Rights and Business Principles. The support actions are highlighted and identify opportunities for a company to advance children's rights through core business activities; strategic social investments and philanthropy; advocacy and public policy engagement; and working in partnership and other collective action.

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

Principle 1 of the Children's Rights and Business Principles is an articulation of the United Nations Guiding Principles for Business and Human Rights in the context of children as specific stakeholders. Many companies begin this process with a reactive approach that may be focused only on legal compliance around a single issue such as child labour or product safety. Companies should initiate policies and actions that identify, prevent and mitigate their impact across the full range of children's rights. As noted in Guiding Principle 17, human rights due diligence should be ongoing and dynamic, recognizing that human rights risks change over time and that the business context shifts, revealing new information and experience.

In addition to respecting children's rights, companies can seek ways to support children's rights through core business activities, strategic social investments and public policy engagement. The five steps outlined below describe ways to incorporate children's rights into core business processes.



1. Policy commitment

The responsibility to respect and commitment to support children's rights can be integrated within company statements of business principles, codes of conduct or other values-related corporate commitments and policies. This commitment can also take the form of a stand-alone statement or a specific child protection policy or code of conduct.

The commitment to children's rights should specify expectations for personnel, suppliers, customers, business partners and others who are directly linked to business operations, products and services. It should be publicly available, communicated internally and externally; receive sign-off from the highest level in the company; and be embedded in all policies and procedures – including, for example, standards for the supply chain, statements of ethics, and employee policies and codes of conduct. It may also include a statement of the business's commitment to support children's rights.

All companies should consider integrating these key elements into existing human rights and other relevant policies and codes of conduct. At a minimum, companies should include:

- An explicit commitment to respect all human rights, including children's rights.
- Define children's rights as those enshrined in the Convention on the Rights of the Child, and/or refer to the Children's Rights and Business Principles as the framework upon which the company is operationalizing its responsibility to respect and commitment to support children's rights.
- Prioritize labour and non-labour child rights issues, as material in terms of the impacts experienced by children as affected rights holders, for inclusion in company policies to establish expectations for employees, suppliers, subcontractors, customers and other business partners.
- Stipulate labour and non-labour child rights issues, as material in terms of the impacts experienced by children as affected rights holders, in employee, supplier and other codes of conduct, which will depend on the nature of the business and the areas in which it operates and its specific impacts on children.

Businesses should also consider including a commitment to support the advancement of specific children's rights through the application of core competencies and/or influence with business partners and other key stakeholders.

For detailed information on developing a corporate child rights policy, refer to UNICEF's guidance in 'Children's Rights in Policies and Codes of Conduct' (www.unicef.org/csr/160.htm), which outlines recommendations for respecting and supporting children's rights according to each Principle.

	Primary assessment criteria	Taking action
PRIMARY CRITERIA	1 Has the company integrated children's rights considerations within its statements of business principles, codes of conduct, and other values-related corporate commitments and policies?	There is no linear process for integrating children's rights into a company's policy framework, but the following points can help a company to get started: – involve internal and external stakeholders in the process to integrate children's rights considerations. – prioritize material issues that present the greatest areas of risk and opportunity for impacting children's rights. The company should also work with suppliers, customers and business partners to identify their potential risks to children's rights that might differ from the company's direct operations. – map existing policies and codes of conduct to identify coverage of priority children's rights issues for the company and where there are gaps (for example, policies and codes of conduct relating to human rights, health and safety, privacy, marketing, supplier, procurement and ethics). – obtain senior-level commitment, assign senior management responsibility, and allocate responsibilities and resources for addressing issues related to children to relevant functions within the business. Ensure effectiveness by embedding children's rights policies within the company's procedures and culture. This could be carried out through relevant training, leadership incentives and accountability structures, as well as in the terms of business relationships such as supplier contracts and identify gaps (i.e. policies and codes of conduct relating to human rights, health and safety, supplier, procurement, ethics, etc.)

Related GRI guidance

The following GRI disclosures can be used to report on some aspects of Principle 1:

Disclosure topic	
POLICY	
GRI G3.1 Guidelines	**GRI G4 Guidelines**
STRATEGY AND PROFILE DISCLOSURES:	**GENERAL STANDARD DISCLOSURES:**
Governance: **4.8** Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation. Explain the degree to which these: • Are applied across the organization in different regions and department/units; and • Relate to internationally agreed standards. ➤ *Describe how children's rights are incorporated in commitments, policies or codes of conduct and/or reference to the Principles*	**Organizational Profile - Commitments to External Initiatives:** **G4-14** a. Report whether and how the precautionary approach or principle is addressed by the organization. ➤ *Describe the application of the precautionary principle with reference to avoiding harm to children*
Commitments to External Initiatives: **4.11** Explanation of whether and how the precautionary approach or principle is addressed by the organization. ➤ *Describe the application of the precautionary principle with reference to avoiding harm to children*	**G4-15** a. List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses. ➤ *Mention the Principles as reference framework*
4.12 Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses. ➤ *Mention the Principles as reference framework*	**Ethics and Integrity:** **G4-56** a. Describe the organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics. ➤ *Describe how children's rights are incorporated in commitments, policies or codes of conduct and/or reference to the Principles*

2. Assessing impacts on children's rights

The Principles call on businesses to identify and assess any actual or potential adverse child rights impacts they may be involved in, either through their own activities or as a result of business relationships. This is a key element of implementing the corporate responsibility to respect. The assessment process can also identify important opportunities to support children's rights, enabling the business to go beyond the avoidance of adverse impacts and take additional steps to support governments, local communities, civil society and young people on urgent actions needed to fulfil the rights of children.

A business may use a variety of tools, methodologies and sources to understand its child rights impacts, drawing on internal and independent external expertise. In most scenarios, companies can integrate children's rights considerations into their broader human rights impact assessment processes as part of their efforts to implement the United Nations Guiding Principles on Business and Human Rights. In some cases, companies might consider conducting a stand-alone impact assessment.

Because situations are dynamic, assessments of human rights should be taken at regular intervals, as well as prior to any new activity or significant business relationships, major decisions or changes to operations, and in response to actual or anticipated changes in the operating environment. In summary, it is an ongoing and systematic process, drawing on various sources and creating a comprehensive picture of impacts.

The assessment should also be sensitive to the different risks faced by boys and girls, and to the fact that particular groups of children – such as indigenous and ethnic minorities, children with disabilities, rural/urban children, and refugee and displaced children – may be more marginalized and vulnerable to discrimination and violations of their rights. Additionally, situations of conflict and emergencies place children at a heighted risk of violations of their rights.

Stakeholder consultations for children

As appropriate for the size and nature of the business operation, consultations with children can be invaluable to understanding their concerns. If a business generally undertakes stakeholder and community consultations, it should recognize children as a distinct group. Engaging with relevant child rights experts and stakeholders such as parents or caregivers, teachers, community leaders, government structures, youth organizations, children's organizations and nongovernmental organizations (NGOs) can help a business to more accurately understand its impacts on children.

When appropriate, and in coordination with child participation experts, the business might also choose to organize consultations with children following ethical standards that make it effective and meaningful for children, as well as useful for the company.

Engaging with children requires careful preparation and consideration to make sure the consultations are conducted appropriately. It is very important that such consultations are sensitive and ensure that children are not put at risk as a result of their participation. In some communities, for example, direct engagement with children can be sensitive and in itself challenge and alter power dynamics.

For detailed guidance on assessing a company's performance in meeting its responsibility to respect children's rights and its commitment to support children's rights, refer to the UNICEF tool 'Children's Rights in Impact Assessments' (www.unicef.org/csr/156.htm).

	Primary assessment criteria	Taking action
PRIMARY CRITERIA	2 Does the company integrate children's rights considerations into human rights risk and impact assessments and, as relevant, other company risk and impact assessments?	Integrate children's rights considerations into the broader human rights impact assessment process as part of ongoing efforts to implement the Guiding Principles on Business and Human Rights. As part of identifying human rights risks and opportunities, map all company operations and functions to determine where detailed and specific in-depth assessment is needed to understand child rights risks and opportunities in relation to business lines, sites, facilities, products and services.
	3 Does the company recognize children as stakeholders when it carries out stakeholder and community consultations?	Consult children's representatives or in specific circumstances, children themselves. Children have opinions, views, experiences and information that can assist a company in better understanding the nature of its potential or actual impacts on children's rights. Consultations with children require careful preparation and adherence to ethical standards. A company may want to first consult children's representatives to obtain their views, and then as a secondary measure, and only if appropriate and meaningful for children, engage directly with children.

Related GRI guidance

Disclosure topic			
IMPACT ASSESSMENT			
GRI G3.1 Guidelines		**GRI G4 Guidelines**	
STRATEGY AND PROFILE DISCLOSURES:		**GENERAL STANDARD DISCLOSURES:**	
Strategy and Analysis: **1.2** Description of key impacts, risks, and opportunities.	➤ *Describe key impacts and risks related to children's rights and actions taken to address these*	**Strategy and Analysis:** **G4-2** a. Provide a description of key impacts, risks, and opportunities.	➤ *Describe key impacts and risks related to children's rights and actions taken to address these*
Stakeholder Engagement: **4.14** List of stakeholder groups engaged by the organization. **4.15** Basis for identification and selection of stakeholders with whom to engage. **4.16** Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group. **4.17** Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.	➤ *Describe children as a stakeholder group including participation and consultation. Describe whether the company consults or engages with other stakeholders or experts on children's rights, such as national authorities, civil society or advocacy organization, etc.*	**Stakeholder Engagement:** **G4-24** a. Provide a list of stakeholder groups engaged by the organization. **G4-25** a. Report the basis for identification and selection of stakeholders with whom to engage. **G4-26** a. Report the organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process. **G4-27** a. Report key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns.	➤ *Describe children as a stakeholder group including participation and consultation. Describe whether the company consults or engages with other stakeholders or experts on children's rights, such as national authorities, civil society or advocacy organization, etc.*
INDICATORS:		**INDICATORS:**	
HR10 Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments	➤ *Disaggregate by the number and percentage of human rights reviews and/or impact assessments that incorporated children's rights*	**G4-LA15** Significant actual and potential negative impacts for labour practices in the supply chain and actions taken	➤ *Describe impacts on children's rights and actions taken*
		G4-HR9 Total number and percentage of operations that have been subject to human rights reviews or impact assessments	➤ *Disaggregate by the number and percentage of human rights reviews and/or impact assessments that incorporated children's rights*
		G4-HR11 Significant actual and potential negative human rights impacts in the supply chain and actions taken	➤ *Describe impacts on children's rights and actions taken*

3. Integration and action for children

The integration of children's rights refers to actions taken in response to particular impacts – both potential and actual – as identified in the human rights impact assessment. The business can also consider developing action plans and partnerships that leverage strategic opportunities to support children's rights.

Effective due diligence requires that the company's response is properly anchored in internal procedures and systems. This includes allocating responsibility at the appropriate level and function within the business, as well as ensuring sufficient resources and internal oversight to address performance. Additionally, establishing clear and measurable goals is important for accountability.

Embedding children's rights into company policies and procedures refers to creating a culture of respect for children's human rights and to recognizing these rights as a core value of the business. Examples of how to embed and integrate assessment findings include corporate action to:

- Amend job descriptions to include responsibility for children's rights.
- Train, empower and incentivize staff to deliver on child rights goals.
- Establish cross-functional groups to implement activities.
- Assign a focal point to champion children's rights within the business.
- Ensure the sensitivity of grievance mechanisms for child rights issues.
- Set up an ombudsperson for children.

With regard to suppliers, partners or others with whom the business is linked, ensuring respect for children's rights should be built into contract modalities. Additionally, the provision of training and capacity-building opportunities can help a business use its leverage to mitigate the risks to children.

For detailed information on what companies can do in response to assessment findings, refer to the UNICEF tool 'Children's Rights in Impact Assessments', (www.unicef.org/csr/156.htm).

	Primary assessment criteria	Taking action
PRIMARY CRITERIA	4 Based on findings from risk and impact assessments, has the company identified specific actions to embed respect for children's rights across relevant internal functions and processes?	Embed children's rights into company policies and procedures, creating a culture of respect for the rights of children and recognizing these rights as a core value of the business. Based on assessment findings, embedding respect for children's rights includes taking action to: – amend job descriptions to include responsibility for specific child rights issues; – train, empower and incentivize staff to deliver on child rights-related goals; – establish cross-functional groups to implement activities; – assign a focal point to champion children's rights within the business; – ensure the sensitivity of grievance mechanisms for child rights issues
	5 Does the company have a procedure to screen, select, evaluate and prioritize supplier or other business relationships that integrates children's rights into the assessment scope and analysis?	Ensure that respect for children's rights is built into contract modalities and conditions and represented in dialogue, self-assessment, audits, training and capacity-building opportunities for suppliers, subcontractors, customers, and other business partners. Where possible, foster long-term relationships with suppliers, contractors and subcontractors – and use the company's influence to develop their respect for children's rights.

Related GRI guidance

Disclosure topic			
INTEGRATION			
GRI G3.1 Guidelines		**GRI G4 Guidelines**	
INDICATORS:		**INDICATORS:**	
HR1 Percentage and total number of significant investment agreements and contracts that include human rights clauses or that have undergone human rights screening	➤ *Describe how children's rights are incorporated into criteria/clauses*	**G4-LA14** Percentage of new suppliers that were screened using labour practices criteria	➤ *Describe how children's rights are incorporated into criteria*
HR2 Percentage of significant suppliers, contractors, and other business partners that have undergone human rights screening, and actions taken	➤ *Describe how children's rights are incorporated into criteria/clauses*	**G4-HR1** Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	➤ *Describe how children's rights are incorporated into criteria/clauses*
HR3 Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	➤ *Disaggregate by training that incorporates children's rights*	**G4-HR2** Total hours of employee training on human rights policies or procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	➤ *Disaggregate by training that incorporates children's rights*
		G4-HR10 Percentage of new suppliers that were screened using human rights criteria	➤ *Describe how children's rights are incorporated into criteria*

4. Tracking performance and reporting on results

Depending on size and available resources, companies should consider reporting annually or periodically to internal and external stakeholders on results achieved, dilemmas and challenges faced, and plans, targets and future commitments. This can form part of an annual sustainability or corporate responsibility reporting cycle.

Tracking and communicating performance demonstrates that a business is serious about its commitment to children. Monitoring and tracking the effectiveness of the company's response is vital to verifying whether measures are addressing children's rights impacts effectively and whether policies and procedures are adequate. Monitoring should be ongoing and may build on existing company systems, as long as they can incorporate qualitative and quantitative indicators that are relevant for children.

Ongoing monitoring includes collecting data on all incidents and allegations involving children, including cases where the company was deemed responsible or where no responsibility was identified. Any reporting on child rights incidents or allegations involving children should be carried out with caution to protect children's rights to privacy to ensure that transparency does not put children in a more vulnerable position.

For detailed information on communicating the company's performance, refer to 'Children's Rights in Sustainability Reporting' (www.unicef.org/csr/148.htm).

	Primary assessment criteria	Taking action
PRIMARY CRITERIA	6 Does the company have monitoring systems in place to track progress and performance in relation to impacts on children's rights?	Use ongoing monitoring to collect data on all incidents and allegations involving children, including cases where the company was deemed responsible and where no responsibility was identified. Consider setting targets on child rights performance and communicate progress against these targets, both internally and externally. Reporting on child rights incidents or allegations should be transparent, yet always carried out with caution. Children's safety, identity and privacy must be protected throughout reporting and tracking procedures.

Related GRI guidance

Disclosure topic		
PERFORMANCE MONITORING AND REPORTING		
GRI G3.1 Guidelines		**GRI G4 Guidelines**
STRATEGY AND PROFILE DISCLOSURES:		**GENERAL STANDARD DISCLOSURES:**
3.5 Process for defining report content, including: • Determining materiality; • Prioritizing topics within the report; and • Identifying stakeholders the organization expects to use the report. **3.6** Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). **3.7** State any specific limitations on the scope or boundary of the report.	➤ *Describe the identified material Aspects and Boundaries which relate to or cover elements of children's rights*	**Identified Material Aspects and Boundaries:** **G4-18** a. Explain the process for defining the report content and the Aspect Boundaries. b. Explain how the organization has implemented the Reporting Principles for Defining Report Content. **G4-19** a. List all the material Aspects identified in the process for defining report content. **G4-20** a. For each material Aspect, report the Aspect Boundary within the organization, as follows: • Report whether the Aspect is material within the organization • If the Aspect is not material for all entities within the organization (as described in G4-17), select one of the following two approaches and report either: - The list of entities or groups of entities included in G4-17 for which the Aspect is not material or - The list of entities or groups of entities included in G4-17 for which the Aspects is material • Report any specific limitation regarding the Aspect Boundary within the organization **G4-21** a. For each material Aspect, report the Aspect Boundary outside the organization, as follows: • Report whether the Aspect is material outside of the organization • If the Aspect is material outside of the organization, identify the entities, groups of entities or elements for which the Aspect is material. In addition, describe the geographical location where the Aspect is material for the entities identified • Report any specific limitation regarding the Aspect Boundary outside the organization	➤ *Describe the identified material Aspects and Boundaries which relate to or cover elements of children's rights*

5. Remediation for children

If a company determines that it might have caused or contributed to adverse impacts on children's rights, it should provide for or cooperate in remediation through legitimate processes, including operational-level grievance mechanisms (United Nations Guiding Principle 22). In line with Guiding Principle 31, an 'adequate' mechanism should conform to principles of legitimacy, accessibility, predictability, equitability, transparency and compatibility with rights. It should also be a source of continuous learning, and based on engagement and dialogue when the business itself administers remediation.

As companies develop operational-level grievance mechanisms and processes for remedy, it is crucial to make these mechanisms accessible to children. Companies may want to call on non-governmental organizations or local youth clubs that work on children's rights to explain to children how the grievance mechanism works. Additionally, children should not be refused access or turned away in favour of a grievance filed by their parents.

Regarding the process for reporting incidents of rights violations, companies should ensure that children and young people receive assistance from someone who is trained to communicate with them in a language they can understand. Children's safety, identity and privacy must be protected throughout the reporting procedure to ensure that they do not experience retaliation from the alleged offender or others.

Take particular care to ensure that children and families are able to report instances of child sexual abuse, whether by employees in the workplace, by security staff or in relation to community projects, including sports and education. Mechanisms for reporting child sexual abuse should be confidential and safe, recognizing the many risks associated with reporting allegations in situations of extreme vulnerability.

	Primary assessment criteria	Taking action
PRIMARY CRITERIA	7 Does the company have effective and accessible grievance mechanisms in place to address alleged child rights violations?	Establish grievance mechanisms to address child rights issues that are accessible to children and their families. Consider how informal and formal grievance mechanisms can reinforce each other. Identify focal points for implementation of the grievance mechanisms within the company and put in place measures to test the effectiveness and accessibility of the mechanisms, including as relevant for children, such as anonymous information lines and whistleblower protections for employees.
	8 Does the company cooperate with legitimate processes, including judicial mechanisms, that provide remedies for adverse impacts?	Respond appropriately, genuinely and in a timely manner to formal allegations that the company has caused or contributed to a violation. When answering a claim from possible victims, do not adopt legal strategies that deny them access to justice by, for instance, seeking to move proceedings to a distant location, issuing overly burdensome requests for data, or intentionally delaying the justice process. If a government investigation is initiated, cooperate with the relevant authorities and provide complete and accurate information about the events in question.

Related GRI guidance

Disclosure topic			
REMEDIATION			
GRI G3.1 Guidelines		**GRI G4 Guidelines**	
INDICATORS:		**GENERAL STANDARD DISCLOSURES:**	
HR4 Total number of incidents of discrimination and corrective actions taken	➤ *Describe children's rights-related incidents*	**Ethics and Integrity:** **G4-57** a. Report the internal and external mechanisms for seeking advice on ethical and lawful behavior, and matters related to organizational integrity, such as helplines or advice lines. **G4-58** a. Report the internal and external mechanisms for reporting concerns about unethical or unlawful behavior, and matters related to organizational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines.	➤ *Report the number of requests for advice on ethical and lawful behaviour and the number of concerns about unethical or unlawful behaviour received concerning the rights of children, and how these have been addressed*
HR11 Number of grievances related to human rights filed, addressed, and resolved through formal grievance mechanisms	➤ *Disaggregate to cover number of children's rights-related grievances filed, addressed and resolved through formal grievance mechanisms*	**INDICATORS:**	
		G4-LA16 Number of grievances about labour practices filed, addressed, and resolved through formal grievance mechanisms	➤ *Disaggregate to cover number of children's rights-related grievances filed, addressed and resolved through formal grievance mechanisms*
		G4-HR3 Total number of incidents of discrimination and corrective actions taken	➤ *Describe children's rights-related incidents*
		G4-HR12 Number of grievances about human rights impacts filed, addressed, and resolved through formal grievance mechanisms	➤ *Disaggregate to cover number of children's rights-related grievances filed, addressed and resolved through formal grievance mechanisms*

Principle 2. Contribute towards the elimination of child labour

This section on child labour will need close attention if the company operates in a context that is characterized by any of the factors listed below. External resources are provided in the annex when comprehensive data sources are available by country.

- Age of school completion is not the same as the legal working age
- High risk or incidence of child labour in the area, country or region
- High levels of labour migration
- Low availability of schooling, low quality of schooling, and low levels of school enrolment and education completion
- Poverty
- Prevalence of informal economy
- Weak legal systems, policies and institutions
- Labour costs
- Low capital-labour ratio.

ILO Convention 138 requires national governments to set the minimum legal age of children allowed to enter the workforce, seeking to ensure that work does not interfere with compulsory schooling. It also provides strict age-related guidelines about the nature of work that can be lawfully undertaken by a child.

There is wide agreement that certain types of work are so dangerous that children should never be engaged in it, and that any children who are so employed should be immediately provided with an alternative. As established in ILO Convention 182 on the worst forms of child labour, this includes: (a) all forms of slavery, the sale and trafficking of children, debt bondage and serfdom, and forced or compulsory labour, including recruitment of children for use in armed conflict; (b) the use, procuring or offering of a child for prostitution, or production of pornography; (c) the use, procuring or offering of a child for illicit activities, in particular for production and trafficking of drugs; and (d) work that is likely to harm children's health, safety or morals. The last item is also referred to as 'hazardous' work, which typically includes long working hours, work at night, work at dangerous heights, or work with dangerous machinery, equipment and tools; the transport of heavy loads; exposure to hazardous substances or processes; unreasonable confinement to the employer's premises.

The main principles of ILO's Convention 138 concerning the minimum age of admission to employment and work are summarized in the table below.

TYPES OF WORK	Minimum age for a child to start work	Possible exceptions for developing countries
Hazardous work – any work that is likely to jeopardize children's physical, mental or moral health, safety or morals should not be done by anyone under age 18.	18*	18*
Basic minimum age – the minimum age for work should not be below the age for finishing compulsory schooling, which is generally 15.	15	14**
Light work – children aged 13–15 may do light work, as long as it does not threaten their health and safety, or hinder their education or vocational orientation and training.	13–15	12–14**

* Age 16 can be applied under strict conditions set in article 3.3 of ILO Convention 138 and paragraph 4 of ILO Recommendation 190.

** If a country has ratified ILO Convention 138 with this temporary derogation, the basic minimum age that a child may start work can be set at 14 years old, and the minimum age for light work can be set between 12 and 14 years old.

Source: International Labour Organization, 'ILO Conventions and Recommendations on child labour', www.ilo.org/ipec/facts/ILOconventionsonchildlabour/lang--en/index.htm

Child labour is both a cause and a consequence of poverty. Poverty pushes children into child labour, and with early entry into the labour force, many children delay starting school, fail to complete a basic education or never attend school at all. Without an education, children have minimal possibilities for breaking the cycle of poverty.

Children in the workplace are particularly vulnerable to exploitation, violence and abuse, including sexual exploitation. They are commonly subjected to beating, kicking and slapping; shouting, insults, threats and bullying; and sexual harassment, fondling and rape. These experiences have been described as "often systematic and part of a collective workplace culture of physical brutality, shouting, bad language and casual violence."[8]

Children who migrate for work, especially those who are unaccompanied, are most exposed to the worst forms of child labour. Isolated from their families and community, unaccompanied children are vulnerable to exploitation, coercion, deception and violence.[9] They are at risk of becoming victims of trafficking and, if travelling across borders, they may lack legal status and legal protection in the country of destination. Employers often control their payment, work conditions and housing arrangements. Employers may also withhold passports or wages from migrant workers, creating a situation of forced or bonded labour.

8 Pinheiro, Paulo Sérgio, 'Violence against Children in Places of Work', chapter 6 in *World Report on Violence against Children*, United Nations, Geneva, 2006, p. 242; a PDF of this chapter is available at www.unicef.org/violencestudy/reports.html.

9 Glind, Hans van de, 'Migration and Child Labour: Exploring child-migrant vulnerabilities and those of children left-behind', International Labour Organization, Geneva, September 2010, p. 9.

PRIMARY CRITERIA

Primary assessment criteria	What companies can do
9 Does the company have a policy clearly stating the minimum age for employment in line with national law or international standards, whichever is higher?	Develop a policy with explicit reference to ILO Convention No. 138 on the minimum age for employment and work, and ILO Convention No. 182 on the prohibition and immediate action for the elimination of the worst forms of child labour. Make sure the policy clearly states the minimum age for employment in line with national law or international standards, whichever is higher. Include the definition of 'child labour' – for example, that the minimum age for any employee is 15 or the minimum school leaving age, whichever is oldest, unless a minimum age of 14 has been agreed through consultation with the country's government and employers' and workers' organizations.
10 Is there a process in place to identify and assess risks and impacts related to the minimum age policy within the company's operations and value chain?	Understand the specific situation in the area, country or region where the business is operating. Pay close attention to 'red flags', including: – age of school completion is not the same as the legal working age; – high risk or incidence of child labour in the area, country or region; – high levels of labour migration; – low availability of schooling, low quality of schooling, and low levels of school enrolment and education completion; – poverty and prevalence of informal economy; – weak legal systems, policies and institutions. Supply chain audits can also serve as a starting point to identifying and assessing potential risks for child labour: – supplier's recruitment process is not described sufficiently in countries that are considered high-risk – level of supplier's compliance maturity level – change of factory or facility management Due diligence includes actions to: – communicate the company's child labour standards to all those with whom it has a business relationship; – always integrate child labour standards through human rights clauses in contractual agreements; – screen business relationships, e.g., use preselection questionnaires that assess child rights performance; – monitor and audit business partners' compliance with child labour standards and conduct on-site spot checks of their facilities; – provide training and other capacity-building and support activities to staff.

PRIMARY CRITERIA	11 Does the company have a process in place for monitoring, reporting and managing cases where children below the minimum age are discovered?	Continuously monitor and analyze information on children employed in violation of minimum age requirements; the company can do this alone or in partnership with other actors. This information will provide knowledge on the situation, trends and impact of company actions to address minimum age violations. Aim to remove children from child labour – and immediately from hazardous situations – while providing alternatives that prevent them from being pushed into more dangerous survival alternatives, such as sexual exploitation or trafficking. Before an underage worker is dismissed from employment, make sure a remediation programme is available, such as: – assistance with access to education, transitional schooling or vocational training; – replacing a child labourer with an adult family member to compensate for the family's loss of income. Keep in mind that each incident requires an approach tailored to the child's age, working conditions, home situation and education level, and the availability of schooling. Companies can cooperate with parents or caregivers, schools, local NGOs and child rights organisations and government agencies to find the best solution.
	12 Does the company have clear procedures in place for identifying and addressing the worst forms of child labour, including hazardous work, trafficking, sexual exploitation, debt bondage and forced labour?	Establish procedures and practices to prevent, identify and investigate alleged abuse, intimidation, harassment, trafficking, sexual exploitation and labour exploitation of a child. If child rights violations are discovered, arrange immediate assistance for the child and referral to the appropriate local child protection authority or, if no government authority is available, refer to a local child rights NGO.
	13 Has the company taken steps to understand what constitutes an adequate living wage in the country/countries of operation?	Identify and consider what steps can be taken to provide a living wage – enabling families to survive without recourse to child labour – for each country where the business operates. Be aware that the legal minimum wage in many countries is lower than the living wage.
	14 - SUPPORT Does the company take specific actions to support the broader community, industry and national and international efforts to eliminate child labour?	As part of the fight against child labour, take an active role in eliminating poverty in the communities where the company is operating. Efforts to address the root causes of child labour are unlikely to be effective without a multi-stakeholder approach. In addition to ensuring that the company's supply chain is based on payment of living wages to those who work in it, support social protection programmes that assist families in generating income.
	15 Is there a formal grievance mechanism in place for receiving, processing, investigating and responding to reports of violations regarding the employment of children below the minimum age?	Ensure that a grievance mechanism is in place and is accessible to children and those who can report child labour violations on behalf of children. Inform employees, suppliers, service providers and other stakeholders about the grievance mechanism, the channels available to report child labour, and how to recognize the risks and occurrences of child labour. Community members, procurement staff who visit suppliers in the field, auditors, trade unions, local NGOs and government officials should all be informed about the company's grievance procedures. Phone hotlines or online channels for reporting child labour incidences can be effective

Related GRI guidance

Disclosure topic			
DUE DILIGENCE Operations and suppliers identified as having significant risk for incidents of child labour Measures taken to contribute to the effective abolition of child labour and addressing root causes of child labour			
GRI G3.1 Guidelines **INDICATORS:**		**GRI G4 Guidelines** **INDICATORS:**	
EC5 Range of ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation	➤ *Payment of wages above the minimum can contribute to adult workers' ability to support a family and thus reduce child labour*	**G4-EC5** Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation	➤ *Payment of wages above the minimum can contribute to adult workers' ability to support a family and thus reduce child labour*
HR2 Percentage of significant suppliers, contractors, and other business partners that have undergone human rights screening, and actions taken	➤ *Describe how children's rights are incorporated into criteria/clauses*	**G4-LA14** Percentage of new suppliers that were screened using labour practices criteria	➤ *Describe how children's rights are incorporated into criteria*
HR6 Operations and significant suppliers identified as having significant risk for incidents of child labour, and measures taken to contribute to the effective abolition of child labour	➤ *Describe risks and actions taken*	**G4-LA15** Significant actual and potential negative impacts for labour practices in the supply chain and actions taken	➤ *Describe impacts on children's rights and actions taken*
HR7 Operations and significant suppliers identified as having significant risk for incidents of forced or compulsory labour, and measures to contribute to the elimination of all forms of forced or compulsory labour	➤ *Disclose significant risks for incidents of forced or compulsory labour concerning children and actions taken*	**G4-HR5** Operations and suppliers identified as having significant risk for incidents of child labour, and measures taken to contribute to the effective abolition of child labour	➤ *Describe risks and actions taken*
		G4-HR6 Operations and suppliers identified as having significant risk for incidents of forced or compulsory labour, and measures to contribute to the elimination of all forms of forced or compulsory labour	➤ *Disclose significant risks for incidents of forced or compulsory labour concerning children and actions taken*
		G4-HR10 Percentage of new suppliers that were screened using human rights criteria	➤ *Describe how children's rights are incorporated into criteria*
		G4-HR11 Significant actual and potential negative human rights impacts in the supply chain and actions taken	➤ *Describe impacts on children's rights and actions taken*

Disclosure topic			
REMEDIATION			
GRI G3.1 Guidelines		**GRI G4 Guidelines**	
INDICATORS		**INDICATORS**	
HR11 Number of grievances related to human rights filed, addressed, and resolved through formal grievance mechanisms	➤ *Disaggregate to cover number of children's rights-related grievances filed, addressed and resolved through formal grievance mechanisms*	**G4-LA16** Number of grievances about labour practices filed, addressed, and resolved through formal grievance mechanisms	➤ *Disaggregate to cover number of children's rights-related grievances filed, addressed and resolved through formal grievance mechanisms*
		G4-HR12 Number of grievances about human rights impacts filed, addressed, and resolved through formal grievance mechanisms	➤ *Disaggregate to cover number of children's rights-related grievances filed, addressed and resolved through formal grievance mechanisms*

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

This section on decent work, especially as related to young workers and families, will need close attention if the company operates in a context that is characterized by any of the factors listed below. External resources are provided in the annex when comprehensive data sources are available by country.

- High number of young workers
- High levels of labour migration
- Poverty
- Large-scale and compulsory student internship programme that may be used to compensate for labour shortages
- Lack of respect for freedom of association and collective bargainingPrevalence of informal economy.

Respecting the rights of young workers

Not all work carried out by a child is child labour. 'Young workers', for the purpose of this publication, are those above the legal working age and under 18 years old.

Business has an important role to play in promoting decent employment for young workers, as well as in respecting and supporting the rights of children in the workplace who have reached the general minimum age for employment. Children in this group enjoy their rights as children under the Convention on the Rights of the Child, in addition to their rights as workers under national and international labour laws. Working children, for example, should be able to attend school, and securing this right provides them with a clear advantage for their future economic, social and personal development.

Young workers can be engaged in appropriate work as defined by ILO Convention 138. This ranges from light work combined with education – which is appropriate for 13-year-olds, or 12-year-olds where national legislation permits it in accordance with a general minimum age of 14 (see the table on 'Types of work', on page 20) – to apprenticeships and other transitional programmes by which children move from education into full-time work. However, if children of the legal working age and under the age of 18 are in hazardous work or other of the worst forms of child labour defined by ILO Convention 182, it is child labour and therefore prohibited.

Young workers are particularly vulnerable to many forms of violence, exploitation and abuse – including sexual exploitation, unfair wages and conditions that take advantage of their age, inexperience and powerlessness. Due to their size and stage of development compared to adults, young workers are at greater risk of physical and psychological problems related to work. Risk areas for young workers include heavy lifting and the use of complex machinery designed for adults; exposure to high-pressure situations or emotionally demanding assignments; and contact with direct and ambient hazards, such as those caused by toxic chemicals, to which they are even more vulnerable than adults.

Young workers are experiencing an evolving stage of maturity; they often know little about their rights and are unable to speak up against abuse they encounter at the hands of supervisors or adult workers. In many countries, students from vocational schools are sent to work at companies to complement their studies. In many cases, these students are required to demonstrate work experience in order to fulfil graduation requirements, but they are carrying out ordinary line jobs that have little to no correlation to their studies. Because of their vulnerability and age, they may be involuntarily exposed to overtime and low wages. This is particularly relevant in countries where there are large-sale and compulsory student internship programmes that may be used to compensate for labour shortages.

Young migrant workers are particularly vulnerable to abusive labour arrangements and trafficking because they are outside the protective environment of their community and, in some cases, outside their home country. Furthermore, when unaccompanied, they are separated from the protective environment of their family.

	Primary assessment criteria	**Taking action**
PRIMARY CRITERIA	16 Does the company have a defined approach to providing decent working conditions for young workers and student workers?	Create internal guidelines to protect young workers and student workers. Identify risk areas for young workers, including: – heavy lifting and the use of complex machinery designed for adults; – exposure to high-pressure situations and emotionally demanding assignments; – contact with direct and ambient hazards, such as those caused by toxic chemicals. Young workers are more vulnerable than adults to injury or illness as a result of their work, so assessments need to be made of their working conditions and environment to ensure that this is taken into consideration when assigning tasks and locations.
	17 - SUPPORT Does the company seek to provide employment opportunities for young people?	Consider recruitment of workers above the minimum age for employment, particularly in areas with high levels of youth unemployment. This type of policy can help address disempowerment and lack of opportunities among idle youth.
	18 Does the company have clear procedures in place for how to prevent, identify and address any alleged violations of a young worker's labour rights?	Maintain a record of all employees under age 18 and provide ongoing supervision. Check periodically to review and report on whether young workers are effectively prohibited from carrying out hazardous tasks; that their welfare, health and safety are safeguarded, in particular their exposure to stress and strain; and that their workload is readjusted accordingly.
	19 - SUPPORT Does the company support skills development of young people through apprenticeships and training?	Consider supporting children's rights by establishing or contributing to relevant vocational and training programmes. Companies can empower local youth through apprenticeships and vocational training opportunities that help them attain employment, rather than hiring young workers from outside the area. Apprenticeships and training programmes should be implemented in line with good practices, as identified by the International Labour Organization, for providing quality apprenticeship programmes that bridge training to productive and decent work, e.g., apprenticeships organized within industry sectors by tripartite bodies (government, employers' organizations and trade unions) identifying training needs, curricula, apprenticeship standards and mechanisms for assessing learning outcomes.
	20 Is there a formal grievance mechanism in place for receiving, processing, investigating and responding to reports of violations of young workers' rights, including students and vocational school workers?	Put in place a mechanism whereby young workers can submit confidential complaints, in any form, regarding violations of their rights. Be sensitive to young workers' evolving capacities to express and defend themselves. If a young worker submits a grievance against a supervisor or other employee who could potentially retaliate, ensure that either party is transferred to alternative duties without prejudice until the dispute is resolved.

Related GRI guidance

Disclosure topic		GRI G3.1 Guidelines		GRI G4 Guidelines	
DUE DILIGENCE Operations and suppliers identified for their potential or actual impact on young workers		**INDICATORS:**		**GENERAL STANDARD DISCLOSURES:**	
		LA1 Total workforce by employment type, employment contract, and region, broken down by gender	➤ *Disaggregate by young workers*	**Organizational Profile: G4-10** a. Report the total number of employees by employment contract and gender. b. Report the total number of permanent employees by employment type and gender. c. Report the total workforce by employees and supervised workers and by gender. d. Report the total workforce by region and gender. e. Report whether a substantial portion of the organization's work is performed by workers who are legally recognized as self-employed, or by individuals other than employees or supervised workers, including employees and supervised employees of contractors. f. Report any significant variations in employment numbers (such as seasonal variations in employment in the tourism or agricultural industries).	➤ *Disaggregate by young workers*
		LA2 Total number and rate of new employee hires and employee turnover by age group, gender, and region	➤ *Consider young workers as an age group*	**INDICATORS:**	
				G4-LA1 Total number and rates of new employee hires and employee turnover by age group, gender and region	➤ *Consider young workers as an age group*
		LA3 Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation	➤ *Disclose benefits provided to young workers*	**G4-LA2** Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation	➤ *Disclose benefits provided to young workers*
		LA5 Minimum notice period(s) regarding operational changes, including whether it is specified in collective agreements	➤ *Disclose minimum notice periods regarding operational changes that may affect children's rights and/or young workers*		
		LA6 Percentage of total workforce represented in formal joint management–worker health and safety committees that help monitor and advise on occupational health and safety programs	➤ *Disaggregate by age group including young workers*		
		LA7 Rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender	➤ *Disaggregate by age group including young workers*		

Disclosure topic			
GRI G3.1 Guidelines		**GRI G4 Guidelines**	
LA8 Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases	➤ *Disaggregate by age group including young workers*	**G4-LA4** Minimum notice periods regarding operational changes, including whether these are specified in collective agreements	➤ *Disclose minimum notice periods regarding operational changes that may affect children's rights and/or young workers*
LA9 Health and safety topics covered in formal agreements with trade unions	➤ *Disclose health and safety topics related to young workers*	**G4-LA5** Percentage of total workforce represented in formal joint management–worker health and safety committees that help monitor and advise on occupational health and safety programs	➤ *Disaggregate by age group including young workers*
LA10 Average hours of training per year per employee, by gender, and by employee category	➤ *Disaggregate by age group including young workers*	**G4-LA6** Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender	➤ *Disaggregate by age group including young workers*
LA12 Percentage of employees receiving regular performance and career development reviews, by gender	➤ *Disaggregate by age group including young workers*	**G4-LA7** Workers with high incidence or high risk of diseases related to their occupation	➤ *Disaggregate by age group including young workers*
LA13 Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity	➤ *Consider young workers as an age group*	**G4-LA8** Health and safety topics covered in formal agreements with trade unions	➤ *Disclose health and safety topics related to young workers*
LA14 Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation	➤ *Disaggregate by young workers*	**G4-LA9** Average hours of training per year per employee by gender, and by employee category	➤ *Disaggregate by age group including young workers*
HR5 Operations and significant suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and actions taken to support these rights	➤ *Disclose significant risks for freedom of association and collective bargaining with respect to young workers and actions taken*	**G4-LA11** Percentage of employees receiving regular performance and career development reviews, by gender and by employee category	➤ *Disaggregate by age group including young workers*
HR6 Operations and significant suppliers identified as having significant risk for incidents of child labour, and measures taken to contribute to the effective abolition of child labour	➤ *This Indicator also includes risk for incidents of young workers exposed to hazardous work*	**G4-LA12** Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity	➤ *Consider young workers as an age group*
		G4-LA13 Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation	➤ *Disaggregate by young workers*
		G4-HR4 Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and measures taken to support these rights	➤ *Disclose significant risks for freedom of association and collective bargaining with respect to young workers and actions taken*
		G4-HR5 Operations and suppliers identified as having significant risk for incidents of child labour, and measures taken to contribute to the effective abolition of child labour	➤ *This Indicator also includes risk for incidents of young workers exposed to hazardous work*

Establishing a family-friendly workplace

The indispensable role of parents and other adult caregivers in raising and protecting children and enabling their development is widely accepted. The family is a child's primary source of both material and emotional support, and the CRC recognizes the family as the fundamental unit of society and the ideal environment for the growth and well-being of children.

Businesses can support families by providing an adequate living wage in the country of operations, and by ensuring fair employment terms and decent working conditions. They can also make a significant contribution to support children's rights by going beyond legal compliance and establishing family-friendly workplaces that support employees in meeting both their work commitments and family responsibilities.

When developing policies to support families, businesses should avoid discrimination based on a family's composition. All families – regardless of the parents' marital status and sexual orientation, whether children are biological or adopted, and whether there are two parents or one, or a caregiver has been entrusted with responsibility for the children – should receive equal support towards being able to care for their children. Parental leave, breastfeeding policies and flexible workplace policies can enable parents and caregivers to support children during the crucial phase of early childhood, when interactions with family have a profound influence on children's development and growth. Providing protection for mothers, including their right to paid maternity leave and to medical care, is a vital component of protecting children's health and well-being.

	Primary assessment criteria	Taking action
PRIMARY CRITERIA	21 Does the company have family-friendly policies in place to accommodate, prohibit discrimination against, and ensure adequate standards of living for workers with family responsibilities.	Develop policies that outline employees' rights to decent working conditions, including but not limited to statutory sick pay, overtime pay, social contributions, living wage, parental leave, flexible working practices, family health policies, special arrangements for migrant workers, and childcare arrangements.
	22 Does the company provide conditions of employment that accommodate, prohibit discrimination against, and ensure adequate standards of living for workers with family responsibilities?	Ensure the respect for core labour standards and human rights within the company's own operations and throughout the value chain.

Related GRI guidance

DUE DILIGENCE Operations and suppliers identified for their potential or actual child rights impact through employees who are parents or caregivers			
GRI G3.1 Guidelines **INDICATORS:**		**GRI G4 Guidelines** **INDICATORS:**	
EC5 Range of ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation	➤ *Payment of wages above the minimum can contribute to adult workers' ability to support a family and thus reduce child labour*	**G4-EC5** Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation	➤ *Payment of wages above the minimum can contribute to adult workers' ability to support a family and thus reduce child labour*
LA3 Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation	➤ *Disclose specific benefits that support children's rights*	**G4-LA2** Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation	➤ *Disclose specific benefits that support children's rights*
LA15 Return to work and retention rates after parental leave, by gender		**G4-LA3** Return to work and retention rates after parental leave, by gender	
REMEDIATION			
INDICATORS:		**INDICATORS:**	
HR4 Total number of incidents of discrimination and corrective actions taken	➤ *Disaggregate to include young workers*	**G4-LA16** Number of grievances about labour practices filed, and resolved through formal grievance mechanisms	➤ *Disaggregate to cover number of young workers-related grievances filed, addressed and resolved through formal grievance mechanisms*
HR11 Number of grievances related to human rights filed, addressed, and resolved through formal grievance mechanisms	➤ *Disaggregate to cover number of young workers-related grievances filed, addressed and resolved through formal grievance mechanisms*	**G4-HR3** Total number of incidents of discrimination and corrective actions taken	➤ *Disaggregate to include young workers*
		G4-HR12 Number of grievances about human rights impacts filed, addressed, and resolved through formal grievance mechanisms	➤ *Disaggregate to cover number of young workers-related grievances filed, addressed and resolved through formal grievance mechanisms*

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

Companies must understand and address safety and protection risks to children posed by business facilities and staff during the course of business activities. Businesses should have zero-tolerance for violence, abuse and exploitation of children in any business facilities, property, resources and communications networks.

Business facilities or resources can be misused to facilitate the abuse and exploitation of children in any number of ways – usually without the company's knowledge and contrary to its values, its corporate image and its stated internal regulations. Employees can use company property such as computers or phones to download sexual abuse images, or they might abuse company funds, for example, during business travel, to engage in sexual exploitation of children or to pay for child-abuse images.

The conduct of employees in company-supported housing presents additional risks. Children are often employed as domestic workers, for example, or live on a company-provided residential compound as a family member of a domestic worker. Remote worksites that rely on a large, transient workforce often present situations that are conducive to child exploitation, for example, through prostitution or involvement in other illegal activities.

	Primary assessment criteria	Taking action
PRIMARY CRITERIA	23 Does the company have a zero-tolerance policy on violence, exploitation and abuse of children, including but not limited to sexual exploitation?	Consider establishing a child protection policy or code of conduct that stipulates zero tolerance for any type of violence, exploitation or abuse of children. Integrate this zero-tolerance clause into other relevant company policies. This is particularly relevant if the company provides services to children, has direct contact with children, or if the business is located in an environment where there is a significant presence or risk of child exploitation.
	24 Is there a process in place to identify, assess and monitor risks and impacts related to non-compliance with the zero-tolerance policy on violence, exploitation and abuse of children?	Ensure that procedures are in place that can be implemented if an abuse or violation is reported. If a child rights violation is reported, take the necessary steps to contact the relevant authorities to investigate the allegation and to ensure suitable care for the victim. The company should assist the authorities in any investigation of alleged abuse or exploitation involving company employees, facilities or resources, particularly when these activities involve children; this will send a clear message of zero tolerance to employees and customers.
	25 Does the company provide training for all managers and employees on the zero-tolerance policy on violence, exploitation and abuse of children?	Provide training for staff and ensure they are aware of their responsibilities regarding proper and lawful conduct for child protection.
	26 Is there a formal grievance mechanism in place for receiving, processing, investigating and responding to complaints about violence, exploitation and abuse of children in the context of business activities?	Ensure that a grievance mechanism is in place and is accessible to children and those who can report child rights violations on their behalf, such as community members, local NGOs and government officials. If a child reports an allegation to a company staff member, the child should be shown that she or he is taken seriously. Responses to children must be confidential, safe and timely. Children should be interviewed by professionally trained staff, and any investigation should be conducted by a relevant authority outside the company. Also inform employees, customers, suppliers, service providers and other stakeholders about the available channels to report incidences. Phone hotlines and online channels for reporting child abuse incidences can be effective.

Related GRI guidance

Disclosure topic			
DUE DILIGENCE Operations or suppliers identified for their impact on children's rights through business activities and facilities			
GRI G3.1 Guidelines		**GRI G4 Guidelines**	
STRATEGY AND PROFILE DISCLOSURES:		**GENERAL STANDARD DISCLOSURES:**	
Governance: **4.8** Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation. Explain the degree to which these: • Are applied across the organization in different regions and department/units; and • Relate to internationally agreed standards.	➤ *Describe child protection codes of conduct or other principles or policies to ensure the protection and safety of children in all business activities and facilities*	**Ethics and Integrity:** **G4-56** a. Describe the organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics.	➤ *Describe child protection codes of conduct or other principles or policies to ensure the protection and safety of children in all business activities and facilities*

Child protection in all business activities, including through products and services

Some industries have unique challenges in ensuring children's protection. The travel and tourism industry,for example, can inadvertently facilitate sexual abuse and exploitation by tourists and visitors. Services for communications, the Internet and online financial transactions can be used by criminals as convenient and risk-free avenues to target child victims, perpetuate child pornography or sell services that abuse children. Awareness, innovation and action by industry leaders can be crucial to ending violence, abuse and exploitation of children.

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

Every company has the responsibility to ensure that products and services are safe and respect children's rights, whether or not the products and services are intended for children's use. This concern stems from the reality that children are not simply small versions of adults. The same characteristics that make children more susceptible to environmental hazards must be considered in product development, safety and testing. Given the sensitivity of the issues involving children's physical and mental health, companies need to take a proactive approach to ensure that products and services do not affect children negatively.

Product safety, testing and research

Product safety is a crucial concern for companies. This includes products intended for children, such as toys, and products that children use incidentally, which may cause them harm if they are inherently unsuitable or used inappropriately. Once children reach age 5, unintentional injuries are the biggest threat to their survival.[10] For many products with no regulations, introducing standards can be a slow and cumbersome process. Even where they exist, standards may not take specific account of children.

Product research and testing involving children raises significant ethical concerns, and it is important to recognize that parents or guardians may have little or no understanding of how safe and ethical research trials should be conducted. When parents are under economic pressure, they may be motivated to enrol their children in trials without determining their safety. There are many cases in which children have been used for pharmaceutical testing and have suffered severe damage to their health. Some of this testing took place without the parents' consent or awareness, or information was not provided about the potential side effects of the drugs.

Misuse of products and services to exploit children

In addition to concerns about safety of products and services, there is growing disquiet about their misuse to exploit children. All companies must consider whether they are providing products, services or resources to employees and customers that make it easy or even encourage the sexual exploitation and abuse of children – and there are certain sectors where this is especially pertinent.

Sexual exploitation of children in the context of travel and tourism is a global phenomenon. Tourism infrastructure (hotels, airlines, tour operators, travel agents) is routinely used by perpetrators to sexually exploit children. Typical scenarios for abuse involve travellers, both domestic and international, abusing children who have been forced into prostitution in tourism destinations. This generally, but not exclusively, occurs in countries that are popular tourist destinations and where the legal system is ineffective infinding and prosecuting child abusers. Sexual exploitation of children takes both organized and improvised forms in bars, hotels and other tourism facilities, fuelled by complex criminal networks providing trafficked children, generally from rural to urban areas.

Travel, tourism and transportation companies have an important role in preventing the use of their services or facilities for such purposes. Similarly, financial services companies can prevent perpetrators from using credit cards to pay for the sexual exploitation and abuse of children, including exploitation of children in pornography.

Information technology is also widely used to exploit children. While the Internet provides positive opportunities for children to learn and connect, it has also enabled new and increasingly harmful methods to violate children's rights. The Internet can be a vehicle that exposes children to sexual exploitation; harassment and intimidation, such as cyberbullying; and inappropriate and dangerous materials or content. Online content may also socialize children to violence and other forms of psychological manipulation, such as self-harm or harm to others.

10 World Health Organization, 'Child Injury Prevention: Report by the Secretariat', A/64/23, Geneva, 17 March 2011; open PDF at http://apps.who.int/gb/ebwha/pdf_files/WHA64/A64_23-en.pdf.

	Primary assessment criteria	Taking action
PRIMARY CRITERIA	27 Does the company have policies in place outlining how it ensures the safety of children when using or exposed to its products and services, including in research and testing, as relevant?	Develop relevant policies and standards with reference to national laws and applicable standards. Many countries have specific, often mandatory, standards for a wide range of goods and services for children – including toys, nursery furniture, children's clothes, playground equipment and safety equipment such as helmets. These standards address acceptable levels of harmful substances, safety and security concerns. For companies that conduct research and testing involving children, policies should mandate compliance with international and national ethical and scientific guidelines.
	28 Does the company ensure that children's rights are respected during all stages of research, including any research with or on children?	Any scientific research with or on children must be conducted only if necessary and if specific to their health needs, and the research cannot be carried out on adults. Consult professionals throughout the research process and ensure that all personnel involved have received training on children's health issues. The choice of a particular trial involving a group of children requires clear scientific justification and full disclosure of the benefits and risks to children, their parents or guardians. The company should ensure low risks to the child and high importance of the knowledge to be gained. Free and informed consent is required by both the legal guardian and the child if the age and maturity of the child is such that he or she can give free and informed consent.
	29 Are procedures in place for the company to assess and monitor the use of its products and services in order to identify any dangers (mental, moral or physical) to children's health and safety?	Identify and reduce potential health dangers from both intended and unintended use of products or services. Products designed for children should meet particularly high quality and safety requirements. Safety concerns must also be addressed for products or services that are not designed for children's use but nonetheless present hazards to children. Once products and services are available on the market, end-user monitoring can track any safety risks or harms to children. Proven methods of risk reduction include requiring child-resistant packaging and warning labels for medications and substances that are toxic to children. If there is evidence that a product is widely used by children, the company should move beyond basic risk reduction and consider taking steps to change the product.
	30 Does the company have a system in place to ensure that product labels and instructions ensure children's safety?	Ensure that product labels and instructions conform with national and international standards on child health, environmental health and safety standards. Include: – clear instructions in the national official language(s) about the correct use, storage and disposal of the product; – a written caption about potential health or other safety hazards related to improper use or documented dangerous dual use of the product; – specific warnings on the dangers of child misuse on product labels and instructions.

PRIMARY CRITERIA	31 Are procedures in place for the company to assess and monitor the use of its products and services to ensure that they are not used inappropriately to abuse, exploit or otherwise harm children?	Identify any risks that products and services may be used to exploit children. Assess whether products and services, including resources and facilities for customers, are likely to facilitate child exploitation and abuse directly or raise secondary or indirect risks stemming from their use. Based on the company's assessment, take proactive steps to counter exploitation. Actions can include: – product development or modifications that take specific risk factors into consideration; – training for staff and awareness raising among staff and consumers on the legal, moral and physical ramifications of child exploitation and how and where this should be reported. – partnering with stakeholders or law enforcement to prevent or address misuse of products to exploit or abuse children
	32 - SUPPORT Does the company support children's rights through innovation, research, development and distribution of products and services?	Companies can use innovation to seek avenues for positively impacting children's well-being and development, aligned with core competencies in products, services and distribution channels. Examples include: – developing products and services that are essential to children's survival and development; – supporting equal access to products and services; – promoting healthy lifestyles for children.
	33 Is there a formal mechanism in place for receiving, processing, investigating and responding to complaints from customers and the general public, including children, on product or service risks to children?	Inform employees, customers, suppliers, service providers and other stakeholders about the available channels to report harm or risks to children related to products and services. Ensure the mechanism is accessible to children and those who can report incidents on their behalf, such as community members, local NGOs and government officials. Phone hotlines and online channels for reporting incidents can be effective.

Related GRI guidance

Disclosure topic	
DUE DILIGENCE Operations and suppliers with impact on children's rights through the product or service life cycle	
GRI G3.1 Guidelines **INDICATORS:**	**GRI G4 Guidelines** **INDICATORS:**
PR1 Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures ➤ *Disclose if health and safety impacts on children are integrated into the life cycle assessment of products and services. Specify product and service categories with children's rights impact*	**G4-PR1** Percentage of significant product and service categories for which health and safety impacts are assessed for improvement ➤ *Specify product and service categories with children's rights impact*

PR3 Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements	➤ *Disclose whether children's rights-related information is required by the company's procedures for product and service information and labelling, e.g., safe use of the product or service by children*	**G4-PR3** Type of product and service information required by the organization's procedures for product and service information and labelling, and percentage of significant product and service categories subject to such information requirements	➤ *Disclose whether children's rights-related information is required by the company's procedures for product and service information and labelling, e.g., safe use of the product or service by children*
PR6 Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship	➤ *This Indicator also covers disclosure of sale of banned or disputed products. Disclose any banned or disputed products aimed at children or family use*	**G4-PR6** Sale of banned or disputed products	➤ *Disclose any banned or disputed products aimed at children or family use*
REMEDIATION			
INDICATORS:		**INDICATORS:**	
PR2 Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during their life cycle, by type of outcomes	➤ *Disclose non-compliance related specifically to children's rigths*	**G4-PR2** Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during their life cycle, by type of outcomes	➤ *Disclose non-compliance related specifically to children's rigths*
PR4 Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes	➤ *Disclose non-compliance related specifically to children's rights*	**G4-PR4** Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes	➤ *Disclose non-compliance related specifically to children's rights*



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

Marketing to and for children is a growing business in many parts of the world, attracting increasing attention from parents, regulators, business and civil society. Some products, such as baby food and paediatric medicine, are marketed to parents, while others are marketed directly to children, who begin to make their own buying decisions from an early age. Companies also take advantage of the influence children have on their parents' spending (the 'nag factor') in the marketing of foods, entertainment products or even motor vehicles.[11] Increasing connectivity to the larger world, where children are potentially the most avid customers, has opened new avenues for marketers to reach them, often without the knowledge or supervision of parents or caregivers.

Numerous industry groups have developed voluntary, self-regulatory international codes of conduct that specifically address the issue of marketing to children. And the influence of greater regulation, such as requirements to provide increased information to customers, especially children, regarding fat, salt and sugar content of fast foods in certain countries, is changing the dynamics of consumer marketing in some respects.[12]

Marketing and advertising aimed to reach children present numerous concerns that may not be issues for advertising to adults. Lacking the critical awareness to evaluate advertising messages, younger children are often prone to accept them as truthful, accurate and unbiased, which can distort their view of the world and even pose dangers to their health and development. Pre-teens and adolescents are especially susceptible to pressure to conform to group standards, including those based on racial and ethnic dimensions. They may be persuaded to consume such products as skin-whitening creams, cigarettes and alcohol, which might reinforce their sense of belonging but are damaging to their health and can place them in high-risk situations.

Inappropriate advertising can have a powerfully negative influence on children's behaviour and self-esteem. Marketing to children that is not carefully deliberated can normalize violence, sexualized behaviour or unrealistic body-image ideals, potentially hampering a child's healthy psychological and social development. Moreover, a child's excessive focus on consumerism may lead to poor financial habits at an early age that can be difficult to change as an adult.

Children around the world have unsupervised access to numerous forms of media that are far more difficult to monitor than radio or television. Marketing to children has expanded into an array of delivery methods, including messaging at points of sale (checkouts), children's clubs, events, the Internet, social networking sites and in even schools. Existing systems of regulation, such as television, movie and video game ratings that notify viewers of adult or age-restricted content, are insufficient for regulating digital media available on multiple devices.

Children are increasingly recruited by marketers and advertisers as 'brand ambassadors', spreading the word about music, clothes, snacks and other products. Often, children are paid in cash or in kind (vouchers, free samples, concert tickets) to promote products on social networking sites, in chat rooms and on blogs. This contributes to the commercialization of friendship, as well as to increased peer pressure. Moreover, product placement in schools and branding in educational materials expose students to marketing for many hours a day.

There are growing concerns about the effects of marketing on children's physical and mental health. Childhood obesity is increasing rapidly in both developed and developing countries and has been linked to the development and marketing of energy-dense, micronutrient-poor foods and beverages that are high in fat, sugar and salt – and promoted directly to children.

11 Psychology for a Sustainable Future, 'The Commercialization of Childhood', Center for Earth Leadership, 20 May 2008; open PDF at http://earthleaders.org/projects/psf/Commercialization%20of%20Childhood%20PowerPoint%20Presentation.pdf.

12 See, for example: White House Task Force, Solving the Problem of Childhood Obesity within a Generation: Report to the President, Executive Office of the President of the United States, Washington D.C., May 2010; further information and the full report PDF are available at www.letsmove.gov/white-house-task-force-childhood-obesity-report-president.

PRIMARY CRITERIA

Primary assessment criteria	Taking action
34 Does the company have a global responsible marketing and advertising policy in place that prohibits harmful and unethical advertising related to children?	Have a responsible marketing and advertising policy in place and adopt a broad view of what 'harmful' means for children. This requires making a conscious choice to refrain from direct marketing that is likely to harm children mentally, morally or physically. Ensure that the policy takes into account the effects of promoting behaviour that is unsafe or dangerous and violent content. If the company operates in an area where national law is weak, vague or non-existent, be proactive and implement a marketing policy that incorporates existing best practices for advertising to children. Support government initiatives to develop appropriate standards that protect the rights of children.
35 Does the company set clear standards for privacy and the collection of personal data on or from children?	Put in place an age verification mechanism as part of personal data collection. Always encourage young children to obtain their parents' and or guardians' permission before giving any information to a marketer, and make reasonable efforts to ensure that parental consent has been given.
36 Is there a process in place to identify, assess and monitor risks to and impacts on children's rights related to content and visuals used in the company's advertising?	Regularly assess the impacts on children of the company's marketing content, taking into consideration the impacts on different age groups. This might be done through surveys or focus groups with parents or children.
37 Has the company established guidelines for the use of children in advertising and marketing?	Companies should stipulate that when children are represented in advertising and marketing, permissions are gained; appropriate checks regarding safeguarding of children are undertaken; age appropriate contexts, content, setting, dress and time are observed; and images of children taken in the public realm are rendered unidentifiable. Do not hire children as 'brand ambassadors' or in peer-to-peer marketing at schools or on social networking sites. Children should be protected from being used and exploited as a 'marketing technique' to promote products of any type at schools or elsewhere.
38 - SUPPORT Does the company follow evolving best practices with regard to marketing and advertising, including participation in voluntary marketing codes and standards?	Apply evolving best practices and join voluntary initiatives that establish marketing codes and standards.
39 - SUPPORT Does the company support and promote positive and healthy behaviour among children through marketing, advertising and communication channels?	Develop and disseminate messages and advertising to children and parents that promote healthy behaviours and products. Such messages should be positive in tone and make a compelling case for healthy behaviour by providing both accurate information and appealing results. Join existing efforts or support government and national NGOs activities to promote healthy behaviour and products. Ensure that good practices for supporting children's healthy lifestyles are implemented in all markets.
40 Is there a formal mechanism in place for receiving, processing, investigating and responding to complaints from customers and the general public, including children, about content and visuals relating to children?	Inform employees, customers, suppliers, service providers and other stakeholders about the mechanism and available channels to report concerns. Ensure the mechanism is accessible to children and those who can report concerns on their behalf, such as community members, local NGOs and government officials. Phone hotlines and online channels for reporting concerns can be effective.

Related GRI guidance

Disclosure topic			
DUE DILIGENCE Operations and suppliers with impact on children's rights through the product or service life cycle			
GRI G3.1 Guidelines **INDICATORS:**		**GRI G4 Guidelines**	
PR6 Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship	➤ *Describe programmes aimed at responsible marketing to children*		
REMEDIATION			
INDICATORS:		**INDICATORS:**	
PR7 Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by type of outcomes	➤ *Disclose incidents related to marketing and advertising to children*	**G4-PR7** Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by type of outcomes	➤ *Disclose incidents related to marketing and advertising to children*
PR8 Total number of substantiated complaints regarding breaches of customer privacy and losses of consumer data	➤ *Report number of complaints related to children's rights*	**G4-PR8** Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	➤ *Report number of complaints related to children's rights*
PR9 Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	➤ *Report fines related to violations of children's rights*	**G4-PR9** Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	➤ *Report fines related to violations of children's rights*



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The International Code of Marketing of Breast-Milk Substitutes

Responsible marketing requires a reassessment and revision of marketing practices that are not conducive to the fulfilment of children's right to food, nutrition and the highest attainable standard of health. A fundamental issue in this context is marketing that can influence the prevalence and duration of breastfeeding.

The World Health Organization (WHO) and UNICEF have continuously emphasized the importance of exclusive breastfeeding for the first six months of life and support continued breastfeeding, with the addition of safe and appropriate complementary foods, up to the age of 2 years or beyond. After consultations with all interested parties, including manufacturers, WHO adopted the International Code of Marketing of Breast-Milk Substitutes in 1981.

The code stipulates no promotion of breast-milk substitutes, bottles and teats to the general public. Neither health facilities nor health professionals should have a role in promoting breast-milk substitutes, and free samples should not be provided to pregnant women, new mothers or families.

The baby food industry was involved in drafting the code and agreed to the provisions in article 11.3, whereby all manufacturers and distributors of products within the scope of the code must ensure that their marketing practices are in accordance with the code, independently of measures taken by a government to implement it at the national level. Civil-society organizations are also requested to monitor implementation, and the International Baby Food Action Network (www.ibfan.org) has taken an active role in monitoring company and country compliance with the code.

Source: World Health Organization, 'International Code of Marketing of Breast-Milk Substitutes'. WHO, Geneva, 1981; for more information and to download the PDF, see www.unicef.org/nutrition/index_24805.html.

Letting Children Be Children

In December 2010, the Government of the United Kingdom commissioned a report on the commercialization and sexualization of children. Reg Bailey, Chief Executive of the Mothers' Union, was appointed to carry out the independent review to address high levels of public concern, particularly taking into account the views of parents and the business community.

In June 2011, Bailey's report, *Letting Children Be Children*, issued recommendations for countering the commercialization and sexualization of children through the Internet, television, advertising and clothing sales. The report calls on businesses and broadcasters to help protect children from the increasingly sexualized 'wallpaper' that surrounds them. Its recommendations include taking action to:

- Reduce the amount of on-street advertising containing sexualized imagery in locations where children are likely to see it.
- Ensure the content of television programming better meets parents' expectations, and introduce age ratings for music videos.
- Define a child as under age 16 for all types of advertising regulations, and make it easier for parents to block age-restricted material from the Internet.
- Develop a retail code of good practice on retailing to children, and ensure that advertising regulations more closely reflect parents' and children's views.
- Raise parents' awareness of marketing and advertising techniques, and prohibit the employment of children as brand ambassadors and in peer-to-peer marketing.
- Ensure greater transparency in the regulatory framework by creating a single website for regulators.

Source: Bailey, Reg, Letting Children Be Children: Report of an independent review of the commercialisation and sexualisation of childhood, Department for Education, United Kingdom, June 2011; open the PDF at www.gov.uk/government/uploads/system/uploads/attachment_data/file/175418/Bailey_Review.pdf.

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

Respecting the environment where children live and grow

Children are at greater risk from environmental hazards than adults due to their physical size, developing bodies, metabolic rate, natural curiosity and lack of knowledge about the threats in their environment. According to the World Health Organization, 24 per cent of the global disease burden is due to environmental factors. The figure rises to 33 per cent for children, illustrating the huge impact that the environment can have on children, their prospects and their right to life and the highest attainable standard of health. Every year, about 3 million children under age 5 die from preventable environment-related causes and conditions, ranking the environment high on the list of causes of child deaths.[13]

The size of children's bodies, the developmental stage of their internal organs and systems, and their characteristic habits make them far more vulnerable to health risks from pollution and toxins than the same exposure by adults.[14] When children play on the ground, their potential intake of polluted soil and dust increases. They are more exposed to dietary sources of pollution because, compared to adults, they drink more water and eat more food in proportion to their body weight. If water contains residues of pesticides or other chemicals, for example, infants will receive more than double the dose taken in by an adult drinking the same water.[15] As children breathe, they take in more air per unit of body weight than adults, resulting in greater exposure to pathogens and pollutants.

Escalating environmental degradation and contamination from deforestation, desertification, soil erosion, overgrazing, overuse of fertilizers and pesticides, poor watershed management and waste dumping can compromise household food security and health, especially for children. The lack of access to safe and clean water in communities is a serious threat to young children, as waterborne diseases, such as diarrhoea, are a primary cause of death among those under age 5.

	Primary assessment criteria	Taking action
PRIMARY CRITERIA	41 Does the company's environmental and resource-use policy and targets take into account its potential and actual impacts on children?	Integrate children's rights considerations into relevant environmental policies. Target and monitor emissions standards and toxicity levels. Take into account children's specific vulnerabilities to resource scarcity, pollution and toxicity in environmental and health impact assessments.
	42 Is there a process in place to identify, assess and monitor environmental risks to and impacts on children and pregnant women?	Bring a child-sensitive approach to environmental impact assessments and siting design. As part of this process, consider alternative siting options to those that are near schools, playgrounds or other areas where children congregate. Take into account the routes children use to get to school, and sports and cultural activities, and consider alternative routes.
	43 Is there a formal grievance mechanism in place for receiving, processing, investigating and responding to complaints related to environmental risks to and impacts on children and pregnant women?	Inform employees, community members, suppliers, service providers and other stakeholders about the grievance mechanism and available channels to report occurrences of environmental risks or impacts related to children and pregnant women. Ensure the mechanism is accessible to children and those who can report incidents on their behalf, such as community members, local NGOs and government officials. Making a physical space available through an NGO and offering a phone hotline or online channels for reporting incidents can be effective. Take illiteracy and local languages into consideration.

13 United Nations Environment Programme and World Health Organization, *Healthy Environments for Healthy Children: Key messages for action*, UNEP and WHO, Geneva, 2010, pp. 59, 64; the PDF is available at www.who.int/ceh/publications/hehc_booklet/en.

14 United Nations Environment Programme, World Health Organization and United Nations Children's Fund, *Children in the New Millennium: Environmental impact on health*, UNEP, UNICEF and WHO, 2002, p. 32.

15 World Health Organization, 'Children's Environmental Health: Environmental risks', WHO, 2013, www.who.int/ceh/risks/en, accessed 23 August 2013.

Natural resources and land acquisition and use

When a business acquires or uses natural resources such as land, forest, fresh water and marine resources, local children and communities may be affected. For example, access to decent housing, land and forest in rural settings can protect families from chronic poverty and destitution – it provides shelter from the elements and can give them the ability to collect forest products, grow vegetables for nourishment and to contribute to household income. Business use of land may also affect children's community resources if it displaces schools, health centres or places of play.

Regarding fresh water, unsustainable business use of water upstream can deprive downstream communities from sufficient and safe water, including for such uses as domestic water supplies or agriculture. Over-exploitation of marine resources can result in the loss of livelihoods among coastal communities.

Secure housing is fundamental to family life and child development. Access to housing, and to land in rural settings, can be the difference between chronic poverty and moving up the economic ladder. Decent housing and secure land tenure is a cornerstone of children's right to an adequate standard of living. This is especially true for children living in an agricultural or other land-based economy.

When acquiring and using land to construct new buildings or begin new projects, businesses face a multitude of complex transactions. Although companies that conduct large-scale extractive and infrastructure projects have become far more conscious of the social challenges involved, the impact on children can be overlooked. Children may find it difficult to articulate their needs in this situation and have little or no recourse to make demands. Most community representatives engaged in consultation will be adult males – women, youth and children are generally neglected in such processes. An additional level of vulnerability, and therefore complexity, comes into effect with regard to children of indigenous groups.

Many countries do not have full or even partial land registries or recognition of customary titles, which disadvantages women and children, in particular girls, whose inheritance rights are often not registered or recognized. Land ownership therefore tends to become gender- biased or discriminatory in other ways.

Payment for land is often insufficient for families to remain in the same area, forcing them to resettle on marginal lands with worse living standards, such as peri-urban areas with no schools or health facilities and little opportunity to maintain livelihoods. Families that are not re-established with secure tenure are at risk of further evictions and relocations, causing increased uncertainty and a risk of trauma for children.

Involuntary displacement deprives families of whatever limited property rights they may have had. It deprives children of inheritance rights and imposes potentially long-term consequences on their emotional well-being. It is well documented that girls and women suffer disproportionately from forcible evictions, placing them at risk of physical and sexual violence, as well as economic and social marginalization aggravated by gender discrimination.

Children left behind by migrating families, children of indigenous groups and those who have become the head of their households are particularly vulnerable to these consequences. Children who head households are at a greater risk of being deprived of their assets because relatives or community members can take over their property, under the guise of administering it as a guardian, and may sell, lease or appropriate the property for their own benefit. A lack of housing is also a major factor driving children into working and living on the streets, a life-threatening situation that imperils their right to personal security, education and health.

	Primary assessment criteria	Taking action
PRIMARY CRITERIA	44 Does the company have a policy on land and natural resource use and acquisition, including resettlement of populations and compensation, that takes children's vulnerabilities into account?	To achieve children's long-term well-being, the company should apply relocation policies in line with international standards and best practices regarding housing, documentation and access to basic services. Require key performance indicators to reflect international performance standards, such as those of the International Finance Corporation[16], to avoid or mitigate the worst consequences of displacement. Raise awareness of child-related impacts of relocation and resettlement.
	45 Is there a process in place to identify, assess and monitor risks to or impacts on children in land and natural resource use and acquisition, and resettlement?	Ensure that children's and women's rights are protected when the company acquires resources and property. Land purchase and natural resources use can be complex, and legal due diligence requires an understanding of land titling and ownership regimes, including attention to customary rules, especially as related to the rights of children and women. Apply international standards for land and property inheritance to prevent children, and especially girls, in losing inheritance and property rights. Take steps to ensure that relocated children and their families have adequate housing, supporting documents and uninterrupted access to basic services, such as schools, health clinics, water and sanitation, and local transportation. The quality of their new housing or land, and the legal nature of the land title, should be at least equivalent to those of the old site as a minimum of secure tenure. Relocations should include necessary documentation to ensure that children can enrol in school in their new location.
	46 Is there a formal grievance mechanism in place for receiving, processing, investigating and responding to complaints related to risks to or impacts on children in land and natural resource use and acquisition, including resettlement?	Inform employees, community members, suppliers, service providers and other stakeholders about the grievance mechanism and available channels to report risks to or impacts on children related to natural resource use, acquisition and resettlement. Ensure the mechanism is accessible to children and those who can report incidents on their behalf, such community members, local NGOs and government officials. Making a physical space available through an NGO and offering a phone hotline or online channels for reporting incidences can be effective. Take illiteracy and local languages into consideration. Consider an award or other incentive system to reward staff for bringing grievances forward to facilitate adjudication of grievances and underline the necessity for transparency.

16 International Finance Corporation, 'IFC Performance Standards on Environmental and Social Sustainability', Washington, D.C., 1 January 2012.

Related GRI guidance

Disclosure topic			
DUE DILIGENCE Operations and suppliers with impact on children's rights in relation to the environment and to land acquisition and use			
GRI G3.1 Guidelines **INDICATORS:**		**GRI G4 Guidelines** **INDICATORS:**	
SO1 Percentage of operations with implemented local community engagement, impact assessments, and development programs	➤ *Disaggregate by local community engagement, impact assessments, and development programs with considerations with respect to children's rights and the environmental and land acquisition and use*	**G4-SO1** Percentage of operations with implemented local community engagement, impact assessments, and development programs	➤ *Disaggregate by local community engagement, impact assessments, and development programs with considerations with respect to children's rights and the environmental and land acquisition and use*
SO9 Operations with significant potential or actual negative impacts on local communities	➤ *Disclose specific environmental impacts on children's rights*	**G4-SO2** Operations with significant actual or potential negative impacts on local communities	➤ *Disclose specific environmental impacts on children's rights*
SO10 Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities	➤ *Disclose specific measures to address negative impacts on children's rights*	**G4-EN27** Extent of impact mitigation of environmental impacts of products and services	➤ *Disclose extent of environmental impact mitigation of products and services on children's rights*
EN26 Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation	➤ *Disclose specific initiatives to mitigate environmental impacts of products and services on children's rights*	**G4-EN33** Significant actual and potential negative environmental impacts in the supply chain and actions taken	➤ *Describe environmental impacts which may have an impact on children's rights and actions taken, e.g. land use, resettlement*
REMEDIATION			
GRI G3.1 Guidelines **INDICATORS:**		**GRI G4 Guidelines** **INDICATORS:**	
EN28 Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	➤ *Disaggregate to include fines related to impacts on children's rights*	**G4-EN29** Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	➤ *Disaggregate to include fines related to impacts on children's rights*
		G4-EN34 Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms	➤ *Disaggregate to cover number of children's rights-related grievances filed, addressed and resolved through formal grievance mechanisms*

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

This section on security arrangements will need close attention if the company operates in a context that is characterized by any of the factors listed below. External resources are listed in the annex when comprehensive data sources are available by country.

- Conflict-affected zones and volatile areas
- Rural and remote areas
- High crime areas
- Areas where the state requires use of public security forces
- Countries without a juvenile justice system.

Companies that make arrangements to maintain the safety and security of their operations, personnel and assets must ensure respect for human rights and fundamental freedoms, including those of children. This is particularly relevant to industries such as mining and extractives, private security providers, shipping and transportation, as well as in the contexts noted above, and is a significant concern for businesses operating in unstable or conflict environments.

The past decade has seen significant advances in how companies think about, access and monitor the provision of security at their business premises, including the adoption in 2000 of the Voluntary Principles on Security and Human Rights. In 2010, private security providers signed the International Code of Conduct for Private Security Service Providers.[17]

There are two fundamental elements that apply to security arrangements.

1. *Companies should ensure that no children are recruited or used in security arrangements, either directly or indirectly through security providers.* This means that children should not be engaged for military purposes, but also that they should not be used by the security provider for any other tasks, including food procurement, logistics, administration or espionage.
2. *Companies must ensure that child abuse, including physical punishment, is prohibited in any situation where security personnel come into contact with children.* Security personnel encounter youth and children in a variety of ways: as employee's family members, community members, and victims, perpetrators or witnesses of alleged crimes on company property. Because of their young age and physical weakness, children are at a greater risk of experiencing abuse, intimidation and harassment – and therefore it is crucial for a company to have security arrangements that take into account children's rights.

17 The International Code of Conduct for Private Security Service Providers is a multi-stakeholder initiative convened by the Government of Switzerland; resources, including the full code of conduct in multiple languages, are available at www.icoc-psp.org.

	Primary assessment criteria	Taking action
PRIMARY CRITERIA	47 Does the company have a policy in place related to security arrangements that incorporates children's rights?	Companies that have policies in place regarding security and human rights should include a child rights angle, specifically: – prohibit the recruitment or use of children in security arrangements, both directly and indirectly through security providers. This means that children under the age of 18 should not be engaged for military purposes, but also that they should not be used by the security provider for any other tasks, including food, logistics, administration, espionage, etc. – outline a strict code of conduct against physical punishment or child abuse, and describe the disciplinary proceedings against any security personnel who have perpetrated such abuse.
	48 Is there a process in place to identify, assess and monitor risks to and impacts on children's rights related to the security arrangements?	Conduct proper risk assessment to understand the potential for violating human rights, including the rights of children. Assessments can include. – identification of security risks: Risks that result from political, economic, civil or social factors; or the possibility of heightened levels of risk in particular facilities or communities. – potential for violence: Consult civil society, home and host governments to better understand the potential for violence – human rights records: Consider the available human rights records of public security forces, paramilitaries, local and national law enforcement, as well as the reputation of private security. Consult with the wider community rather than relying solely on official records. – rule of law: consider the local prosecuting authority and judiciary capacity to hold accountable those who are responsible for human rights abuses.
	49 Do security personnel receive training on children's rights and child protection, including with regard to appropriate communication, conduct and use of force in situations where children are victims or witnesses of violations, or have allegedly committed an offence on company property?	Training on common scenarios in which violations against children might take place and the procedures they should follow in order to avoid such violations. Describe the legal consequences of infringements for both the company and the security providers. Training for security staff should emphasize respecting children's rights and enforcing child protection measures, and include information on child-specific reactions to stress, how to communicate with children, and how to approach them as perpetrators, victims or witnesses. Training on appropriate behaviour when encountering potential child perpetrators is particularly important. Use of physical restraint and force on children is to be strictly exceptional, employed only when all other control measures have failed and for the shortest possible time. Prohibit security personnel from forcing children to carry out unpaid personal services.
	50 Is there a formal grievance mechanism in place for receiving, processing, investigating and responding to complaints about risks to and impacts on children related to security arrangements?	Inform employees, community members, suppliers, service providers and other stakeholders about the grievance mechanism and available channels to report risks to or impacts on children related to security arrangements. Ensure the mechanism is accessible to children and those who can report incidents on their behalf, such as community member, local NGOs and government officials. Making a physical space available through an NGO and a phone hotline or online channels for reporting incidents can be effective. When a crime has been committed by security or other company personnel against a child on company property, refer the case to the national authorities; stay apprised of investigations; and assist the child victim with personnel who have been trained on how to speak to and work with children.

Related GRI guidance

Disclosure topic	
DUE DILIGENCE Operations and suppliers with impact on children's rights through security arrangements	
GRI G3.1 Guidelines **INDICATORS:**	**GRI G4 Guidelines** **INDICATORS:**
HR8 Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations ➤ *Disaggregate by training that incorporates children's rights*	**G4-HR7** Percentage of security personnel trained in the organization's human rights policies or procedures that are relevant to operations ➤ *Disaggregate by training that incorporates children's rights*

Adopting the Voluntary Principles on Security and Human Rights

The Voluntary Principles on Security and Human Rights are intended to guide companies in protecting their operations and facilities while ensuring respect for human rights and fundamental freedoms. Developed in response to allegations of human rights abuse by security providers in the extractive industries, the Voluntary Principles were initiated by the Governments of the United States, the United Kingdom, the Netherlands and Norway in 2000. Since then, they have fostered a multi-stakeholder forum in which the functions and responsibilities of security forces (state, company and private) are allocated as the result of a deliberate and transparent process.

The Voluntary Principles cover three categories:

1. Risk assessment – Critical to the security of a company's personnel, local communities and assets, an effective risk assessment will pay attention to security risks, potential violence and human rights records; conflict analysis; equipment transfers; and consideration of the local prosecuting authority's and judiciary's capacities.
2. Public security – Within the framework of primary government responsibility, companies have a role in ensuring that public security is consistent with the promotion and protection of human rights. To reduce the risk of abuses, they should consider the impact of security arrangements on communities; the type and number of security forces deployed; regular consultations with security forces on workplace-related safety issues; and recording and reporting human rights abuses.
3. Private security – Where government security is inadequate, hiring private security providers, which collaborate and coordinate with public security forces, may be necessary. Given the potential risks associated with security activities, private security contractors should be instructed to comply with the Voluntary Principles. This includes abiding by the policies of the hiring company as well as the laws and professional standards of the country they operate in; maintaining high levels of technical and professional proficiency; and recording and reporting any abuse by the private security forces. Including these provisions in the contractual arrangements will allow for termination of services where there is evidence of unlawful and abusive behaviour by the private security force.

Source: Voluntary Principles on Security and Human Rights, www.voluntaryprinciples.org/resources, 2013.

Principle 9. Help protect children affected by emergencies

This section on emergencies will need close attention if the company operates in a context that is characterized by any of the factors listed below. External resources are listed in the annex when comprehensive data sources are available by country.

- Patterns of disaster (exposure to floods, drought, earthquakes and cyclones)
- Political instability or repression
- Conflict-affected regions witnessing widespread violence or other serious risks of harm to children
- Areas affected by high rates of food insecurity and malnutrition
- Industry is involved in hazardous activities with higher risk for human-caused disaster.

Emergency situations significantly affect children's rights by making children more susceptible to disease, malnutrition, exploitation and violence. Children with disabilities; displaced, migrant, separated and unaccompanied children; and indigenous or ethnic minority children are among those who will be the most vulnerable. Girls and boys may be affected in different ways. Moreover, disasters and conflict can create whole generations of potential workers without education, leading to essentially unemployable classes of people representing an entire age group.

Companies that operate in emergency contexts, including armed conflict and areas prone to political turmoil, due to the nature of their business or in following business opportunities must recognize these heightened risks of human rights violations and must undertake children's rights due diligence accordingly.

Many companies also support relief efforts for natural disasters such as floods, earthquakes and hurricanes in their areas local communities or outside of their immediate areas of operation. Business should ensure that assistance for children is carried out in coordination with government and international humanitarian organisations.

There are also emergencies with severe environmental impacts that are caused by accidents during business operations. For all of these cases, businesses should ensure that the rights of children, their families and communities are addressed in contingency planning and remediation activities.



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Armed conflict

Children and women disproportionately bear the brunt of conflict, and businesses operating during armed conflict or in fragile states should be aware that these situations present numerous risks. This is the context where populations are most vulnerable to abuse by governments or armed forces and groups, presenting great risk of gross human rights violations and heightened risk of complicity by business. Companies may, for example, unintentionally prop up warring factions through financial transactions or the sale of resources such as diamonds or minerals. They may also exacerbate discrimination and tension by consulting or interacting with one community over others.

	Primary assessment criteria	Taking action
PRIMARY CRITERIA	51 Does the company's due diligence process address the heightened risk of child rights violations during armed conflict?	Assess or reassess the company's impact on children in conflict situations as part of heightened attention to due diligence. Collect detailed information from such sources as United Nations human rights mechanisms, including reports of the Special Representative of the Secretary-General for Children and Armed Conflict,[18] to inform due diligence or update an existing assessment. Depending on the company's business operations, monitoring systems will need to be strengthened to ensure that children's rights and labour standards are rigorously applied. Also be alert to the increased risk of trafficking for labour or sexual exploitation of children who have been separated from their families. Understand, follow and monitor the application of guidelines for business operations in conflict zones,[19] especially as they: – urge the protection of children against recruitment into armed groups by private security providers or a country's formal armed forces; – suggest safeguards against trafficking or sexual exploitation for children separated from their families or relatives; – respect child labour standards, supply chain integrity and other principles.

18 Office of the UN Special Representative to the Secretary General on Children and Armed Conflict, Children Affected by Conflict, www.un.org/children/conflict/english/index.html

19 See page XX for relevant references

Natural disasters and other emergencies

The consequences of natural disasters are particularly severe for children, who might be separated from their families and exploited more readily because of their vulnerability. Unfortunately, the numerous initiatives of private-sector operations in emergency-affected areas have rarely paid specific attention to children's protection needs. During emergencies, children are especially vulnerable to disease, malnutrition and violence. In fact, measles, diarrhoea, acute respiratory infections, malaria and malnutrition are the major causes of children's deaths during humanitarian crises.

	Primary assessment criteria	What companies can do
PRIMARY CRITERIA	52 Does the company consider children's specific rights and needs in contingency planning for emergency situations caused by business operations?	Assess or reassess the impact of the business on children, and address the company's role during emergencies. Be sure to consider the special rights and needs of children and pregnant women in surrounding communities in vulnerability analyses, contingency planning and during times of emergency, evacuation and warning procedures and drills. Identify the specific resources and capabilities that would be required to protect children in different disaster scenarios related to company operations. Ensure proper communications and partnerships with emergency services.
	53 If the company contributes to relief efforts during disasters, does it have a defined approach for how it will support children in coordination with local authorities and humanitarian agencies, and in accordance with best practices?	Engage in durable partnerships with respected providers of humanitarian assistance. Emergencies are extremely difficult environments in which to operate and navigate. While the company might wish to make in-kind donations or volunteer staff time, financial contributions to respected, experienced aid providers will generally be far more effective. Companies in certain sectors – such as information technology, logistics, telecommunications and transport – can make direct contributions of service to relief operations, particularly if structured and integrated into broader international efforts. However, the company should avoid making in-kind donations that involve disproportionate transport or operational costs, or which lock aid providers into inappropriate or expensive commitments they would otherwise not have undertaken.

Related GRI guidance

Disclosure topic			
DUE DILIGENCE Operations and suppliers with impact on children's rights due to armed conflict or heightened risk of emergency.			
GRI G3.1 Guidelines		**GRI G4 Guidelines**	
STRATEGY AND PROFILE DISCLOSURES:		**GENERAL STANDARD DISCLOSURES:**	
Stakeholder Engagement **4.14** List of stakeholder groups engaged by the organization. **4.15** Basis for identification and selection of stakeholders with whom to engage. **4.16** Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group. **4.17** Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.	➤ *Describe consultations related to children's rights as part of emergency related policies and contingency planning processes*	**Stakeholder Engagement** **G4-24** a. Provide a list of stakeholder groups engaged by the organization. **G4-25** a. Report the basis for identification and selection of stakeholders with whom to engage. **G4-26** a. Report the organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process. **G4-27** a. Report key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns.	➤ *Describe consultations related to children's rights as part of emergency related policies and contingency planning processes*



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

This section on community and government will need close attention if the company operates in a context that is characterized by any of the factors listed below. External resources are listed in the annex when comprehensive data sources are available by country.

- Bribery and pervasive corruption
- Tax evasion (escaping payment through illegal means) and tax avoidance (using legal means to reduce taxes)
- Large informal sector
- Poverty, and therefore potential lack of education/health facilities.

Reinforcing government taxation and corruption-free practices

Protecting and fulfilling children's rights is the responsibility of government, and the well-regulated collection of taxes provides the financial resources needed to accomplish this obligation. Corruption and inadequate regulation squander the funds that should be invested in infrastructure, education and health, and deter investment and economic growth.[20] This situation leads to diminished prospects for many children, but businesses are powerful actors with considerable political, social and economic clout that can be leveraged to protect children now and for the future.

Preventing and combating corruption

Corruption corrodes governance for children's rights. It can increase the overall cost of providing public services – education, water, sanitation, health care and infrastructure – and lowers the quality of these services, while limiting coverage for the most marginalized and vulnerable communities. Corruption can hinder a country's development, growth and investment, and by targeting those without power, it reinforces exclusion and discrimination.

Due to their lack of power and influence, the poor – especially children – suffer disproportionately. By lowering the quality of public services, corruption reduces a child's ability to escape poverty. Lost opportunities for education are often irreversible, and lack of access to health services, including the essential vaccinations, can be very damaging and even fatal.

Bribery can cost children even more directly. It drains household incomes and is particularly damaging for low-income families. Poor children are more likely to be the targets of extortion, bribery and intimidation, as well as more vulnerable to a lack of access to services. Young people may be particularly susceptible to bribery. According to Transparency International's 2010 'Global Corruption Barometer', for example, people under age 30 reported paying bribes more frequently than all the other age groups participating in the survey.[21]

Paying taxes

Tax evasion and tax avoidance by the private sector can harm a government's ability to provide the services and structures required to realize children's rights. Although tax evasion is a clearly illegal and illegitimate business practice, tax avoidance is a more complex area in which the line between legitimately lowering tax payments and avoidance is often difficult to define. But even when legal, the avoidance of paying a fair share of taxes, royalties, duties and other payments – especially in developing countries – raises many concerns.

Companies that are involved in tax evasion or avoidance deprive governments of the revenues they need to deliver social protection programmes and basic services. A closely related problem is the failure of many companies to disclose the tax and royalties they pay in each country. In many cases, it is relatively common for businesses to take advantage of the domestic tax authorities' limited capacities to enforce legislation and regulations.

20 See, for example: Avery, Christopher, 'Tax Avoidance & Tax Evasion', presentation at side event co-organized by the Business & Human Rights Resource Centre and Global Witness, Business & Human Rights Resource Centre, Geneva, 2009, open Word document at www.reports-and-materials.org/Tax-avoidance-and-evasion-Avery-6-Oct-2009.doc; Business & Human Rights Resource Centre and Global Witness, 'Follow the Money: How companies are impacting human rights', 6 October 2009, www.business-humanrights.org/Documents/Followthemoney, accessed 23 August 2012; and the United Nations Office on Drugs and Crime, United Nations Convention against Corruption, United Nations, Vienna, September 2004, the full text is available in multiple languages at www.unodc.org/unodc/en/treaties/CAC.

21 Transparency International, 'Global Corruption Barometer 2010', TI, Berlin, 2010, p. 13; open PDF at www.transparency.de/fileadmin/pdfs/Wissen/Korruptionsindices/GCB_2010.pdf.

At the same time, it is important for a business to recognize and resist government authorities who exploit the weakness of their own state for personal gain. In rent-seeking situations, corrupt officials may target a variety of companies, including: those in sectors where government licences, approvals and authorizations are essential for operations; businesses with large revenue windfalls; corporations with sizeable and complex tax liabilities; or even small and medium-size enterprises without the resources to hire specialized lawyers to fend off illegitimate fees or 'tax bills'.

Good corporate citizenship entails not just paying legitimate taxes but also joining broader efforts to make it more difficult for corrupt officials to take advantage of bribery opportunities. One such initiative is Publish What You Pay (www.publishwhatyoupay.org), a global civil-society coalition with more than 300 member groups that work together for greater transparency in the oil, gas and mining industries.

	Primary assessment criteria	Taking action
PRIMARY CRITERIA	54 Does the company have a policy, standard or other document that addresses corruption, taxation and bribery?	Provide a statement on how the company meets national legislation and international principles on corporate tax obligations. This should include a commitment to pay all taxes, fees and royalties to local governments in countries of operation. Establish a zero-tolerance policy on any and all forms of bribery, corruption, extortion and embezzlement, and outline the terms of enforcement.
	55 - SUPPORT Does the company take specific actions to collaborate with other stakeholders to encourage and influence the government to increase transparency?	Join with other companies and civil society stakeholders to advocate for robust anti-corruption efforts. If the company does not already have stringent compliance procedures arising from responsibilities under the Foreign Corrupt Practices Act or similar legislation, introduce anti-corruption policies and programmes within the business as a baseline responsibility. The company can then report on these efforts and join forces with industry peers and other stakeholders to take collective action that furthers greater transparency in government revenue collection and makes it harder for corrupt officials to expect or demand bribes from the company.
	56 Is there a formal grievance mechanism in place for receiving, processing, investigating and responding to complaints about cases of corruption, taxation and bribery?	Inform employees, community members, customers, suppliers, service providers and other stakeholders about the grievance mechanism and available channels to report occurrences of corruption or bribery.

Investing in community programmes for children

Businesses can make an enormous contribution to the realization of children's rights by helping to build the strength of communities where children live and grow, as well as through their own practices and policies. Children's issues are a popular focus for corporate social investments, which encompass an extraordinary range of philanthropic activities and donations. But it is important to keep in mind that children are a long-term investment, and companies seeking to contribute to community development should aim to reflect that perspective in their community planning. Corporate contributions towards building government and community capacities to provide and regulate the services that have lasting benefits for children are one of the best ways to achieve this goal.

To attain maximum long-term benefits for children, and for business, social investment should take a rights-based, sustainable approach. This means:

- Always putting the best interests of children at their core.
- Involving children in planning, implementing and monitoring programmes.
- Focusing on the most marginalized and vulnerable children.

- Recognizing children as holders of rights, active citizens and agents of change in their lives.
- Working in close cooperation with local governments and others to ensure that company investments support and complement existing efforts to realize children's rights.

The inequities, disparities and lifelong disadvantages that many children experience are most visible at the community level. Children may be seeking health services in clinics that are deteriorating, short of medicines and severely understaffed, or have no access to health care at all. They may have no opportunities to access quality education – one of the most essential elements in a child's development – or they go to school in buildings without windows, books, pencils, desks or chairs, or even more crucially, without well-qualified teachers.

Investments in simple, cost-effective and long-term programmes that support children's development can contribute to positive change throughout their lives, as well as a better everyday quality of life. Long-term community programmes that are well planned, implemented and monitored in close coordination with local authorities can be part of a ripple effect of opportunity, creating benefits for children now and in future generations.

	Primary assessment criteria	Taking action
PRIMARY CRITERIA	57 - SUPPORT Does the company have a defined approach to strategic social investment programmes that aligns potential programmes to government plans and priorities?	Use findings from human rights impact assessments or other risk and impact assessments to determine the company's involvement with markets, resources and partners that can have the biggest positive impact on children in the community, in line with the core business activities and strategies. Consider how community investments can be turned into long-term, productive community assets. When weighing costs and benefits, plan for long-term outcomes as well as sustainable investments that will last beyond the company's presence. Careful planning can help a company bring about sustainable gains both for business and children in a number of ways. Be alert to the unintended consequences for children of well-meaning community development projects that are not aligned with the best interests of the child.
	58 Is there a formal grievance mechanism in place for receiving, processing, investigating and responding to complaints about risks to and impacts on children's rights in relation to community investment projects?	Inform employees, community members, service providers, children and other stakeholders about the grievance mechanism and available channels to report occurrences of risk or impact on children related to community investment projects. Ensure the mechanism is accessible to children and those who can report incidents on their behalf, such as community members, local NGOs and government officials. Making a physical space available through an NGO and a phone hotline or online channels for reporting incidents can be effective. Take illiteracy and local languages into consideration.

Related GRI guidance

Disclosure topic			
DUE DILIGENCE Operations and suppliers with potential or actual impacts on children's rights through the communities or countries of operation			
GRI G3.1 Guidelines **INDICATORS:**		**GRI G4 Guidelines** **INDICATORS:**	
EC8 Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement	➤ *Describe impacts on children derived from the development of infrastructure investments and services supported*	**G4-EC7** Development and impact of infrastructure investments and services supported	➤ *Describe impacts on children derived from the development of infrastructure investments and services supported*
EC9 Understanding and describing significant indirect economic impacts, including the extent of impacts	➤ *Describe indirect economic impacts on children's rights*	**G4-EC8** Significant indirect economic impacts, including the extent of impacts	➤ *Describe indirect economic impacts on children's rights*
SO1 Percentage of operations with implemented local community engagement, impact assessments, and development programs	➤ *Describe the scope and impact of community engagement on children's rights*	**G4-SO1** Percentage of operations with implemented local community engagement, impact assessments, and development programs	➤ *Describe the scope and impact of community engagement on children's rights*
SO5 Public policy positions and participation in public policy development and lobbying	➤ *Specify public policy positions and activities in relation to children's rights*	**G4-SO9** Percentage of new suppliers that were screened using criteria for impacts on society	➤ *Describe how children's rights are incorporated into criteria*
		G4-SO10 Significant actual and potential negative impacts on society in the supply chain and actions taken	➤ *Describe impacts on children's rights and actions taken*

Disclosure topic			
REMEDIATION			
GRI G3.1 Guidelines **INDICATORS:**		**GRI G4 Guidelines** **INDICATORS:**	
SO4 Actions taken in response to incidents of corruption	➤ *Disclose specific measures taken in relation to incidents of corruption which may impact children's rights*	**G4-SO5** Confirmed incidents of corruption and actions taken	➤ *Disclose specific measures taken in relation to incidents of corruption which may impact children's rights*
		G4-SO11 Number of grievances about impacts on society filed, addressed, and resolved through formal grievance mechanisms	➤ *Disaggregate to cover number of children's rights-related grievances filed, addressed and resolved through formal grievance mechanisms*

The Paris Declaration on Aid Effectiveness: Community development and lessons learned from the public sector

As businesses move into initiating or supporting community development programmes in capacities traditionally provided by the public sector, it is helpful for companies to know more about the way their programmes fit into the 'bigger picture'. One source for understanding how to improve development outcomes, and on better ways to merge private and public-sector approaches, is the Paris Declaration on Aid Effectiveness. This international agreement, confirmed by more than 100 countries and organizations, is based on five 'mutually reinforcing' principles that companies can apply to their investments in community development:

1. Ownership – Give the local community, and if relevant, the local, regional or national government, a voice in developing initiatives that respond to local needs and desires.
2. Alignment – Position community development programmes and projects within the objectives of the country where it will take place, which are likely to be set out in a national development plan or Poverty Reduction Strategy Paper, and consider the goals of specific sectors that have a stake in the outcome.
3. Harmonization – Investigate what others are doing, including through discussions with local government and NGOs, in order to avoid duplication and conflict. Companies should be careful not to burden overstretched local administration and service providers with unnecessary or unrealistic obligations for accessing and obtaining funds for community development projects. Instead, companies could use their expertise to help local administrations build their capacities to administer funds.
4. Results – Infuse community development projects with the same commitment to delivering results that the company applies to its mainstream business. It is not enough, for example, to count how many children have attended a company-supported school; a better measure would be to look at retention and graduation rates of the school.
5. Mutual accountability – Accountability is not a one-way street. Donors and partners are accountable for development results, and companies should make themselves accountable to local communities for following through on the commitments they have made to the community.

Source: Organisation for Economic Co-operation and Development, 'Paris Declaration and Accra Agenda for Action', www.oecd.org/dac/effectiveness/parisdeclarationandaccraagendaforaction.html

ANNEX

External resources for business and children's rights context analysis

Principle 2: **CHILD LABOUR key factors for business and children's rights**	**Resource links**
Age of school completion is not the same as the legal working age	UNESCO, 'Information by country', http://stats.uis.unesco.org/unesco/TableViewer/document.aspx?ReportId=198&IF_Language=eng; select country then 'education' ILO, 'Ratifications of C138 – Minimum Age Convention, 1973' – shows minimum age for admission to employment or work, www.ilo.org/dyn/normlex/en/f?p=1000:11300:0::NO:11300:P11300_INSTRUMENT_ID:312283
High risk or incidence of child labour in the area, country or region	UNICEF, ChildInfo, 'Percentage of children aged 5–14 engaged in child labour', www.childinfo.org/labour_countrydata.php United States Department of Labor, 'Youth & Labor', www.dol.gov/dol/topic/youthlabor/childlaborstatistics.htm
High levels of labour migration	World Bank, 'Net migration rates', http://data.worldbank.org/indicator/SM.POP.NETM ILO, Labour Migration Branch, www.ilo.org/migrant/lang--en/index.htm
Low availability of schooling, low quality of schooling, and low levels of school enrolment and education completion	United Nations Statistics Division, 'Social Indicators –Work', http://unstats.un.org/unsd/demographic/products/socind/default.htm UNICEF, 'Statistics and Monitoring', www.unicef.org/statistics/index_countrystats.html – select country, then scroll down to 'Education'
Poverty	World Bank, 'Data: Indicators', http://data.worldbank.org/indicator – scroll down to 'Poverty' then click on an indicator for a list of statistics by country
Prevalence of informal economy	ILO, LABORSTA Internet, 'Women and men in the informal economy', http://laborsta.ilo.org/informal_economy_E.html
Weak legal systems, policies and institutions	World Bank Group, 'Worldwide Governance Indicators', http://info.worldbank.org/governance/wgi/sc_country.asp, interactive table to compare economies across six governance indicators
Labour costs	ILO, LABORSTA Internet, 'Statistics by topic', www.ilo.org/ilostat/faces/home/statisticaldata/data_by_subject?_adf.ctrl-state=9r5810jbj_222&_afrLoop=2339454976311655, select 'Labour cost'
Low capital-labour ratio	

Principle 3: **DECENT WORK key factors for business and children's rights**	**Resource links**
High number of young workers	ILOSTAT Database, www.ilo.org/ilostat – select 'Browse by subject', then 'Youth' United States Department of Labor, 'Youth & Labor: Child Labor Statistics', www.dol.gov/dol/topic/youthlabor/childlaborstatistics.htm
High levels of labour migration	World Bank, 'Net migration rates', http://data.worldbank.org/indicator/SM.POP.NETM ILO, Labour Migration Branch, www.ilo.org/migrant/lang--en/index.htm
Poverty	World Bank, 'Data: Indicators', http://data.worldbank.org/indicator – scroll down to 'Poverty' then click on an indicator for a list of statistics by country
Large-scale and compulsory student internship programme that may be used to compensate for labour shortages	
Lack of respect for freedom of association and collective bargaining	ILO, Dialogue Data, www.ilo.org/ifpdial/information-resources/dialogue-data/lang--en/index.htm - scroll down to 'trade union density and collective bargaining coverage'
Prevalence of informal economy	ILO, LABORSTA Internet, 'Women and men in the informal economy', http://laborsta.ilo.org/informal_economy_E.html – select cross-country database

Principle 8: **CHILDREN AFFECTED BY SECURITY ARRANGEMENTS key factors for business and children's rights**	**Resource links**
Conflict-affected zones and volatile areas	International Institute for Strategic Studies, https://acd.iiss.org/en - select 'browse all conflicts'
Rural and remote areas	World Bank, 'Data – Rural population, http://data.worldbank.org/indicator/SP.RUR.TOTL
High crime areas	United Nations Office on Drugs and Crime, 'Data', www.unodc.org/unodc/en/data-and-analysis/statistics/data.html
Areas where the state requires use of public security forces	
Countries without a juvenile justice system	

Principle 9: **CHILDREN AFFECTED BY EMERGENCIES key factors for business and children's rights**	**Resource links**
Patterns of disaster (exposure to floods, drought, earthquake and cyclones)	Alliance Development Works, 'World Risk Report 2012: Focus – Environmental degradation and disasters' – open PDF at www.ehs.unu.edu/file/get/10487.pdf Global Assessment Report on Disaster Risk Reduction 2013, http://risk.preventionweb.net:8080/capraviewer/main.jsp?tab=1
Political instability or repression	World Bank Group, 'Worldwide Governance Indicators', http://info.worldbank.org/governance/wgi/sc_country.asp, interactive table to compare economies across six governance indicators
Conflict-affected regions experiencing widespread violence or other significant risks of harm to children	International Institute for Strategic Studies, https://acd.iiss.org/en - select 'browse all conflicts'
Areas affected by high rates of food-insecurity and malnutrition	Food and Agriculture Organization of the United Nations, 'Food Security Statistics', www.fao.org/economic/ess/ess-fs/ess-fadata/en/
Industry is involved in hazardous activities with higher risk for human-caused disaster	

Principle 10: **COMMUNITIES AND GOVERNMENT key factors for business and children's rights**	**Resource links**
Bribery and pervasive corruption	World Bank Group, 'Worldwide Governance Indicators', http://info.worldbank.org/governance/wgi/sc_country.asp, interactive table to compare economies across six governance indicators
Tax evasion (escaping payment through illegal means) and tax avoidance (using legal means to reduce taxes)	
Large informal sector	ILO, LABORSTA Internet, 'Women and men in the informal economy', http://laborsta.ilo.org/informal_economy_E.html – select cross-country database
Poverty, and therefore potential lack of education/health facilities	World Bank, 'Data: Indicators', http://data.worldbank.org/indicator – scroll down to 'Poverty' then click on an indicator for a list of statistics by country

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