

REPORTING ON CHILDREN'S RIGHTS UNDER THE SOCIAL STANDARDS



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This publication was produced by UNICEF's Business Engagement and Child Rights team, Programme Group, under the guidance of Maria Pia Bianchetti and Erik Nyman.

Lead author: Marilu Gresens Peries

This publication benefited from the insights and feedback from the following experts:

Christian Baungaard Christensen (the LEGO Group); Gemma Sanchez Danes, Marie Falk and Elisabeth Trouvain (EFRAG); Harold Pauwels and Izzy Ensor (Global Reporting Initiative); Michelle Langlois (SHIFT); Lina Hilwani, Liudmila Chambers and Hector Palmer (KPMG); Mariana Ferreira and Susanna Arus (Frank Bold), and; Nicole Bjerler (Inter IKEA).

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SUMMARY:

Children's rights issues are possibly material topics in all four social standards of the ESRS

Children are a key part of each stakeholder group that forms the basis of each of the social standards. In addition to reporting on material children's rights matters, and material social matters that have a children's rights dimension, the ESRS contains disclosure requirements on some specific children's rights issues.

This guidance brief helps to map where the social standards require reporting on children's rights and where there could be a child rights dimension to report on under the social ESRS. It also contains recommendations and examples on how to report on specific child rights issues, including:

- child labour and young workers
- work life balance for parents
- impacts on communities
- protection of children as consumers and end-users

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The purpose of this guide is to provide an overview of the reporting requirements that relate to children's rights under the ESRS social topical standards, and to provide examples on how to report on children's rights impacts that are commonly material to a company's operations and supply chains. This brief provides a general overview of disclosure on the social topical standards, including children's rights, followed by detailed examples of reporting requirements on key children's rights issues.

GENERAL APPROACH TO REPORTING ON SOCIAL ISSUES (INCLUDING CHILDREN'S RIGHTS) UNDER THE ESRS

Under ESRS 1 and ESRS 2 (the cross-cutting standards), companies must report on all material impacts, risks and opportunities they have identified as material, including material children's rights impacts, risks and opportunities. Under ESRS 2, reporting on all topical standards (including children's rights topics) should cover the following general areas:

- **Governance:** the processes, controls and procedures used to monitor and manage impacts, risks and opportunities¹
- **Strategy:** the interactions between the undertaking's strategy and business model with its material impacts, risks and opportunities, including the strategy for addressing them²
- **Impact, risk and opportunity management:** the processes by which impacts, risks and opportunities are identified, assessed and managed through policies and actions³
- **Metrics and targets:** how the undertaking tracks and measures its performance, including progress toward the targets it has set⁴

CHILDREN'S RIGHTS IN THE ESRS

Most reporting requirements that might be relevant or are specific to children's rights, following the double materiality assessment, are contained in the social topical standards of the ESRS:

- ESRS S1 Own Workforce
- ESRS S2 Workers in the Value Chain
- ESRS S3 Affected Communities
- ESRS S4 Consumers and End Users

¹ ESRS 2, Section 2, Disclosure Requirements GOV-1-GOV-5.

² ESRS 2, Section 3, Disclosure Requirements SMB-1-SBM-3.

³ ESRS 2, Section 4, Disclosure Requirements IRO-2, MDR-P, and MDR-A.

⁴ ESRS 2, Section 5, Disclosure Requirement MDR-T.

The structure of the ESRS mirrors the elements of human rights due diligence under the United Nations Guiding Principles on Business and Human Rights (UNGPs).⁵ The starting point is the identification and assessment of impacts (reflected in the materiality assessment), followed by management of impacts, and tracking of progress (contained in the topical standards).

The topical standards that follow the ESRS 2 require disclosures on specific policies, actions and targets (PATs) for certain material matters, including some children's rights matters. These standards contain disclosure requirements specific to impacts, risks and opportunities relevant to each stakeholder group (own workers, workers in the value chain, affected communities and consumers and end users).

Reporting on any material children's rights matter, or material social matter with a children's rights dimension, should therefore follow the general approach laid out in the ESRS 2 and social topical standards, including (but not limited to) disclosure of the following:

- Whether and how the impact, risk or opportunity was identified as material, and how it interacts with the company's strategy and business model⁶
- Governance and strategy to monitor, manage and oversee the impact, risk or opportunity⁷
- Stakeholder engagement, and how consultation informs the company's strategy and materiality assessment⁸
- Policies to manage the impact, risk or opportunity⁹
- Action taken, planned or underway to prevent or mitigate negative impact¹⁰
- How the effectiveness of actions is monitored, including metrics and targets¹¹
- Channels to raise concern and remediation efforts where negative impacts are identified¹²

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The following section provides an overview of specific disclosure requirements, along with examples on how to report on certain children's rights matters.

EXAMPLES OF REPORTING ON MATERIAL CHILD RIGHTS ISSUES

The following sub-sections provide an overview of reporting requirements under the ESRS specific to common material impacts on children's rights. This section, however, is not an exhaustive guide to reporting on all possible material child rights impacts. Reporting organizations should report on all material child rights impacts identified in the double materiality assessment (see Guidance Brief Children's Rights and Double Materiality).

CHILD LABOUR AND YOUNG WORKERS

Disclosure requirements specific to reporting on child labour and young workers are primarily outlined in ESRS S1 (Own workplace) and ESRS S2 (Workers in the value chain).

Definition of child labour

The ESRS defines child labour in line with the Convention on the Rights of the Child, the ILO Minimum Age for Admission to Employment Convention (No. 138) and the ILO Worst Forms of Child Labour Convention (No. 182) – the international instruments that provide the legal basis for action on child labour.

5 ESRS 1, Section 4, paragraphs 58-61.

6 ESRS 2, Disclosure Requirement SBM-3, paragraph 46; ESRS 2, Disclosure Requirement IRO-1, paragraph 51; ESRS 2, Disclosure Requirements IRO-1-IRO-2.

7 ESRS 2, Disclosure Requirements GOV-1-GOV-5.

8 ESRS 2, Disclosure Requirement SBM-2.

9 ESRS 2, Disclosure Requirement MDR-P.

10 ESRS 2, Disclosure Requirement MDR-A.

11 ESRS 2, Disclosure Requirements MDR-M and MDR-T.

12 ESRS 2, Disclosure Requirement MDR-A, paragraph 68(d).

Definition of child labour under the ESRS

Work that deprives children of their childhood, their potential and their dignity, and that is harmful to physical and mental development. It refers to work that:

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

A child is defined as a person under the age of 18. Whether particular forms of 'work' constitutes 'child labour' depends on the child's age, the type and hours of work performed and the conditions under which it is performed. The answer varies from country to country, as well as among sectors within countries.

The minimum age of work should not be less than the minimum age of completion of compulsory schooling, and, in any case, should not be less than 15 years according to International Labour Organization (ILO) Convention No. 138 on Minimum Age. Exceptions can occur in certain countries where economies and educational facilities are insufficiently developed, and a minimum age of 14 years applies.

These countries of exception are specified by the International Labour Organization (ILO) in response to a special application by the country concerned and in consultation with representative organizations of employers and workers. National laws may permit the employment of persons 13 to 15 years of age in light work as long as it is not likely to be harmful to their health or development and does not prejudice their attendance at school or participation in vocational or training programmes. The minimum age for admission into work which by its nature or the circumstances in which it is carried out is likely to jeopardize the health, safety or morals of young persons shall not be less than 18 years.

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Young workers are not defined by the ESRS; however, the term is understood as those that are above the minimum age for employment, but below the age of 18, and that are not performing work that would constitute “worst forms of child labour” in ILO Convention 182.

Reporting on child labour in own workforce

Under ESRS S1 and S2, companies are required to explain their approach to identifying and managing material impacts, risks and opportunities in relation to child labour, as outlined above. In addition, under ESRS S1 companies must disclose:

- Whether child labour is widespread or systemic in contexts where the company operates¹³, and
- Operations at significant risk of incidents of child labour either in terms of type of operation, or countries or geographic areas with operations considered at risk¹⁴.

Many companies will already be familiar with reporting on these datapoints, as they mirror the indicators of Global Reporting Initiative (GRI) Topic Standard 408.¹⁵ Under ESRS S1, companies are also required to state whether their policies in relation to their own workforce explicitly address forced or child labour.¹⁶ Examples of policies for this disclosure requirement, would include: policies for identifying where child labour occurs, where exposure of young workers to hazardous work occurs, and for preventing risk of exposure.¹⁷

Reporting on child labour in the value chain

Similarly, under ESRS S2, companies are required to disclose any geographies or commodities for which there is a significant risk of child labour.¹⁸ Companies are further required to disclose whether their policies in relation to value chain workers address child labour,¹⁹ and whether supplier codes of conduct have any provisions on child labour.²⁰

13 ESRS S1, Disclosure Requirement related to ESRS 2 SBM-3, paragraph 14(b).

14 ESRS S1, Disclosure Requirement related to ESRS 2 SBM-3, paragraph 14(g).

15 GRI Standards. [GRI 408: Child Labour 2016](#).

16 ESRS S1, Disclosure Requirement S1-1, paragraph 22.

17 ESRS S1, Appendix A.2, Application Requirements for ESRS S1-1, Policies related to own workforce.

18 ESRS S2, Disclosure Requirement related to ESRS 2 SBM-3, paragraph 11.

19 ESRS S2, Disclosure Requirement S2-1, paragraph 18.

20 ESRS S2, Application Requirement S2-1, paragraph 15.

CASE STUDY:**REPORTING ON CHILD LABOUR IN THE VALUE CHAIN**

A clothing retailer sources garments from Asia, including garments made with cotton and other raw materials. The company has identified child labour as a material human rights issue in its supply chain. To satisfy the requirements of the ESRS, the company should report the following (non-exhaustive list):

- The company's supplier code of conduct which sets out its policy in relation to the use of child labour by its suppliers and business partners, and whether the code of conduct is aligned with ILO standards on child labour.²¹
- A description of how the company gathers perspectives of children and/or their representatives, where appropriate, to inform its management of child labour impacts, risks and opportunities.²²
- Its child labour remediation plan or strategy, or a description of its approach to remediation where cases of child labour are discovered.²³
- Actions taken or initiatives through which the company seeks to prevent, mitigate and remediate the negative impacts on children, such as the company's age verification measures, auditing and compliance activities on child labour.²⁴
- Any targets the company has set to manage child labour impacts.²⁵

In addition, the company must also report its geographies and commodities at risk of child labour – for instance, if the company sources 50 per cent of its garments from India and Bangladesh where child labour is used prevalent in production, this must be disclosed. The company must also disclose whether cotton or its other raw materials are at risk of being made with child labour.²⁶

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**WORK-LIFE
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WORK-LIFE BALANCE

The ESRS have disclosure requirements specific to working conditions for parents and carers, which the ESRS refers to as 'work-life balance', in ESRS S1 (Own Workforce) and ESRS S2 (Workers in the Value Chain).

Work-life balance is a sustainability matter directly related to children's rights. Working conditions for parents and caregivers have a direct impact on the health, development and well-being of children.²⁷ Decent working conditions allow parents and caregivers to balance work and family life, and to provide the care, attention and resources their children need to thrive.

The ESRS defines 'work-life balance' as the '*[s]atisfactory state of equilibrium between an individual's work and private life. Work-life balance in a broader sense encompasses not only the balance between work and private life given family or care responsibilities, but also time allocation between time spent at work and in private life beyond family responsibilities.*'²⁸

Work-life balance is a sustainability matter that must be taken into consideration in a company's materiality assessment under the ESRS (see Guidance Brief Children's Rights and Double Materiality). Many provisions of the ESRS focus specifically on family-related leave. While family-related leave is an important element of work-life balance, it is not the only element, and companies are required to report on all work-life balance issues that are material to their own workforce, or to workers their value chain. Examples of other work-life balance issues to be considered as potentially material include flexible working hours and access to childcare, but these examples are non-exhaustive.²⁹

Under ESRS S1 (Own Workplace) and ESRS S2 (Workers in the Value Chain), companies are required to explain their general approach to identifying and managing any material actual and potential impacts on their own workforce and on value chain workers, including in relation to work-life balance.³⁰

21 ESRS S2, Disclosure requirement S2-1, paragraph 18 and ESRS S2, Application Requirements for S2-1, paragraph 15.

22 ESRS S2, Disclosure requirement S2-2, paragraph 22.

23 ESRS S2, Disclosure requirement S2-3, paragraph 27a.

24 ESRS S2, Disclosure requirement S2-4, paragraph 32.

25 ESRS S2, Disclosure requirement S2-5, paragraph 41.

26 ESRS S2, Disclosure Requirement related to ESRS 2 SBM-3, paragraph 11(b).

27 UNICEF, July 2019. [Business and Family-Friendly Policies](#).

28 ESRS, Annex II: Acronyms and Glossary of Terms.

29 ESRS S1, Appendix A.1: Application Requirements for ESRS 2 related disclosures.

30 ESRS S1, Objective, paragraph 2; ESRS S2, Objective, paragraph 2.

Disclosure requirement S1-15 under ESRS S1 is specific to work-life balance and requires companies to disclose the extent to which employees are entitled to and make use of family-related leave.³¹ The stated purpose of this disclosure requirement is to provide an understanding of the entitlement and actual practices among employees taking family-related leave. It also requires companies to report the following datapoints:

- The percentage of employees entitled to take family-related leave.³²
- The percentage of entitled employees that took family-related leave, with a breakdown by gender.³³

If all a company's employees are entitled to family-related leave through social policy or collective bargaining agreement, it is sufficient to disclose this to satisfy the first data point above.³⁴

Family-related leave includes maternity (or pregnancy) leave, paternity leave, parental leave and carer's leave that is available under national law or collective agreements. Employees who are entitled to leave are those who are covered by regulations, organizational policies, agreements, contracts or collective bargaining agreements that contain family-related leave entitlements.³⁵

The application requirements to ESRS S1-15 contain several related disclosures and examples for reporting on work-life balance, including disclosure of:

- Policies related to work-life balance matters, e.g. family-related leave, flexible working hours, and access to childcare.³⁶
- Actions related to material impacts on work-life balance, e.g. expanding family-leave related eligibility, flexible working time arrangements and increasing provision of day care.³⁷
- Targets related to material negative impacts, e.g. extending work-life measures to a greater percentage of the workforce.³⁸



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31 ESRS S1, Disclosure Requirement S1-15, paragraph 91.

32 ESRS S1, Disclosure Requirement S-15, paragraph 93(a).

33 ESRS S1, Disclosure Requirement S1-15, paragraph 93(a).

34 ESRS S1, Disclosure Requirement S1-15, paragraph 93(b).

35 ESRS S1, Disclosure Requirement S-15, paragraph 94.

36 ESRS S1. Appendix A: Application Requirement for S1-15, paragraphs 96 and 97.

37 ESRS S1. Appendix A.3: Application Requirements for ESRS S1-4.

38 ESRS S1. Appendix A.4: Application Requirements for ESRS S1-5.

CASE STUDY:**TARGET SETTING IN WORK-LIFE BALANCE ISSUES**

Under ESRS 2, companies are required to report on their targets relating to material negative impacts, including those in relation to work-life balance. The ESRS S1 gives an example of a target as 'extending work-life measures to a greater percentage of the workforce.'

There are many other targets that companies could adopt in their sustainability statements to monitor the effectiveness of their work-life balance policy objectives and actions. The importance of targets is that they are designed to measure the effectiveness of the company's policies and actions, and that there is therefore a link between the targets, actions and policy objectives. Some examples are set out below.

Family-related leave

Case: A company operating in multiple countries expands its six-months paid parental leave policy to cover all its employees across jurisdictions, to contribute to gender equality and to promote work-life balance of its employees.

The company can consider adopting targets around the following:

- Increase in the length of parental leave taken by employees across jurisdictions
- Increase in average wages paid during parental leave
- Higher percentage of employees returning to work after parental leave
- Number of countries where it is offering flexible working arrangements.

Case: A company consulted its employees and discovered that a significant portion of employees were leaving the company due to conflicts between unsociable working

hours and childcare responsibilities. The company adopted a policy of offering flexible working arrangements to parents and carers to promote work-life balance in its own workforce and to retain talent.

The company can consider adopting targets around the following:

- Increase in the percentage of employees who have access to a flexible working arrangement (e.g., remote working, hybrid working, flexitime and/or compressed hours)
- Increase in the rate of retention of workers that have utilized parental leave in the past 2 years (by gender)

Access to good quality childcare

Case: A company operating in a remote location consulted its employees and discovered that a significant proportion of working parents were resorting to informal babysitting arrangements or living apart from their children due to a lack of available, good quality childcare. The company forms a partnership with a local charity to expand childcare availability. The company adopts a policy to subsidize childcare provision in the community for its employees, with the objective of improving work-life balance, employee retention and children's wellbeing.

The company can consider adopting the following targets to monitor the effectiveness of its policies and actions:

- Increase in the percentage of employees who have access to and use good quality childcare
- Improvement in the ratio between the cost of childcare relative to employees' salaries
- Increase in rate of retention of workers that are caregivers of children under 5 years old (by gender)

COMMUNITIES' ECONOMIC, SOCIAL AND CULTURAL RIGHTS

The economic, social and cultural rights of communities is a sustainability matter that must be taken into consideration in a company's materiality assessment under the ESRS (see Guidance Brief Children's Rights and Double Materiality). This sustainability matter includes e.g. adequate housing, food, water and sanitation of affected communities.

Under ESRS S3, companies are required to explain their general approach to manage any material actual and potential impacts on affected communities in relation to economic, social and cultural rights.³⁹ Further, companies must describe the types of communities subject to material impacts in their own operations or through the value chain. They must specify whether they are communities living or working around operating sites; along the company's value chain; communities at one or both endpoints of the value chain; or communities of indigenous peoples.⁴⁰

³⁹ ESRS S3, Objective, paragraph 2.

⁴⁰ ESRS S3, Disclosure Requirement related to ESRS 2 SBM-3, paragraph 9(a).

Children often make up a significant portion of communities that are affected by a company's operations and value chain. Children should therefore be considered key stakeholders within affected communities and where appropriate, regarded as those at heightened risk of negative impact (see Guidance Brief Children as Stakeholders at risk of heightened adverse

CASE STUDY:

REPORTING ON IMPACTS ON CHILDREN IN COMMUNITIES



A company in the agricultural sector owns and sources from several plantations in Southeast Asia. The company's plantations and suppliers operate in remote areas, which attract a large population of migrant labour and have limited access to basic services. The company has carried out human rights impact assessments and has identified material negative impacts in relation to labour migration contributing to limited access to basic services for children, including education. The children of migrant employees are less likely to access education than those of non-migrant families and are therefore more likely to be engaged in child labour.

To satisfy the requirements of the ESRS, the company should report the following (non-exhaustive list):

- Description of migrant workers and their children as an affected community that is particularly vulnerable to negative material impacts.
- Policies adopted to manage the impact in relation to limited access to education for migrant workers and their children.⁴¹
- Processes for engaging with migrant workers and their children about their access to education, and how their perspectives inform their decisions on managing impacts and risks.⁴²
- Actions taken to address the impact, including actions to mitigate the risk of limited access to education for migrant workers' families.⁴³
- Remediation processes where children of migrant workers are found not to be accessing education and channels available to migrant families to raise concerns and have them addressed.⁴⁴
- Time-bound and outcome-oriented targets related to reducing the number of children out of school and increasing the number of migrant children who are accessing education.⁴⁵

impact). For many companies, impacts on children in affected communities can include impacts, e.g., related to access to basic services (e.g., education and health care), water and sanitation, and adequate housing.



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41 ESRS S3, Disclosure Requirement S3-1, paragraph 12.

42 ESRS S3, Disclosure Requirement S3-2, paragraphs 19, 21.

43 ESRS S3, Disclosure Requirement S3-4, paragraph 30-31

44 ESRS S3, Disclosure Requirement S3-3, paragraph 25.

45 ESRS S3, Disclosure Requirement S3-5, paragraph 39.

PROTECTION OF CHILDREN (SAFETY OF PRODUCTS AND SERVICES) AND RESPONSIBLE MARKETING PRACTICES

The protection of children consumers and end users and responsible marketing practices are sustainability matters that must be taken into consideration in a company's materiality assessment under the ESRS (see Guidance Brief Children's Rights and Double Materiality).

Under ESRS S4 (Consumers and end users), companies are required to explain their general approach to identifying and managing any material actual and potential impacts on their consumers and end users related to their products and services, including in relation to children's safety, information related impacts and social inclusion of consumers and end users.⁴⁶

Children are particularly vulnerable to product safety concerns, and products safe for adults may not be safe for children. Similarly, children are more susceptible to impacts on their physical and mental development from the effects of inappropriate marketing and advertising targeting them. Children are increasingly recognized as a significant consumer group, with discretionary income to spend and influence on family purchases. However, marketing and advertising should not be targeted at children in a way that exploits their credulity, or where the products or services would harm their physical, mental or moral development (e.g., alcohol and tobacco products). Companies can use children (particularly girls) in marketing materials in a way that sexualizes and objectifies them and reinforces discriminatory stereotypes and norms. This is an increasing challenge in relation to digital marketing and the use of underage social media influencers in marketing.

Under ESRS S4, companies must give a brief description of the types of consumers and end users subject to material impacts by its own operations or through its value chain. They must specify whether consumers or end users fall into the below categories⁴⁷ – all of which are likely to apply to children in some capacity:

ESRS CONSUMER CATEGORY	CHILD CONSUMERS LIKELY TO BE AFFECTED
Consumers and end users of products that are inherently harmful and/or increase risks for chronic disease	Products and services that may not be harmful to adults may be inherently unhealthy or harmful to children (e.g., ultra-processed foods, certain chemicals)
Consumers and end users of services that potentially negatively impact their rights to privacy, to have their personal data protected, to freedom of expression and non-discrimination	Children are particularly vulnerable to data privacy concerns, and mishandling of children's data can have long-term consequences for their privacy rights.
Consumers and end users who are dependent on accurate and accessible product or service-related information, such as manuals and product labels, to avoid potentially damaging use of a product or service	Products and services may be used in ways that are potentially damaging to children – for instance, products may present falling or choking risks to children through their ordinary use.
Consumers and end users who are particularly vulnerable to health or privacy impacts or impacts from marketing and sales strategies	Children are a particularly vulnerable population to impacts of marketing. Examples include marketing techniques that seek to influence purchasing practices of ultra-processed food by targeting children (for example by use of cartoon characters) or marketing that reinforces stereotypes.

⁴⁶ ESRS S4, Objective, paragraph 2.

⁴⁷ ESRS S4, Disclosure Requirement related to ESRS 2 SBM-3, paragraph 10(a).

ESRS S4 also requires disclosure of the steps taken by the company to gain insight into the perspectives of consumers and/or end-users that may be particularly vulnerable to impacts and/or marginalized (e.g., children).⁴⁸

CASE STUDY:

REPORTING ON RESPONSIBLE MARKETING PRACTICES FOR CHILDREN



Case: A fast moving consumer good company includes in its portfolio unhealthy foods and beverages (with several major food and beverage products that are ultraprocessed or high in salt, sugar or saturated fat per a World Health Organization or government-adopted nutrient profile model) where marketing practices normally have negative material impact on children. To satisfy the requirements of the ESRS, the company should report the following (non-exhaustive list):

- Description of children as a consumer group that is particularly vulnerable to health impacts of products that are high in fat, salt and sugar (HFSS).
- Policies adopted and actions taken to protect children from the marketing of unhealthy foods and beverages.⁴⁹
- Processes for engaging with experts and other key stakeholders about the health impacts of concerned products on children.⁵⁰
- Actions taken to address the impact, including a disclosure of incidents where the company's policies may have been violated.⁵¹
- Remediation processes where the company's policies have not been respected.⁵²
- Time-bound and outcome-oriented targets related to reducing negative health impacts of its products and company practices on children.⁵³
- Note: Although not part of the social standards, ESRS G1-5 on Political influence and lobbying activities would also be important to report on in this case.

CASE STUDY:

CHILDREN'S PRIVACY IN DIGITAL ENVIRONMENTS



Case: A mobile telephone operator has identified privacy impacts on children as a material impact of its online and digital services. To satisfy the requirements of the ESRS, the company should report the following (non-exhaustive list):

- Description of children as a consumer group that is particularly vulnerable to privacy impacts of its online services.
- Policies adopted to manage the impacts and risks related to children's privacy (e.g., policies on collection of data from children, parental consent, etc.).⁵⁴
- Processes for engaging with consumers about the privacy impacts of its online and digital platforms, including steps the company has taken to gain insight into the perspectives of children.⁵⁵
- Actions taken to address the impact, including a disclosure of incidents where children's data may have been collected in violation of its policy.⁵⁶
- Remediation processes for instances where the company's privacy policy has not been respected.⁵⁷
- Time-bound and outcome-oriented targets related to ensuring the protection of children's privacy in online and digital environments.⁵⁸

48 ESRS S4, Disclosure Requirement S4-2, paragraph 21.

49 ESRS S4, Disclosure Requirement S4-1, paragraph 13.

50 ESRS S4, Disclosure Requirement S4-2, paragraphs 18, 21.

51 ESRS S4, Disclosure Requirement S4-4, paragraphs 28, 35.

52 ESRS S4, Disclosure Requirement S4-3, paragraph 23.

53 ESRS S4, Disclosure Requirement S4-5, paragraph 38.

54 ESRS S4, Disclosure Requirement S4-1, paragraph 13.

55 ESRS S4, Disclosure Requirement S4-2, paragraphs 18, 21.

56 ESRS S4, Disclosure Requirement S4-4, paragraphs 28, 35.

57 ESRS S4, Disclosure Requirement S4-3, paragraph 23.

58 ESRS S4, Disclosure Requirement S4-5, paragraph 38.

ANNEX: OVERVIEW OF SELECTED CHILDREN'S RIGHTS SUB-TOPICS AS THEY RELATE TO ESRS TOPICS AND SUB-TOPICS

ESRS SUSTAINABILITY TOPIC	ESRS SUB-TOPICS	ESRS SUB-SUB-TOPICS	POSSIBLE MATERIAL CHILDREN'S RIGHTS SUB-SUB-TOPICS
ESRS E1: Climate Change	Climate change mitigation		<ul style="list-style-type: none"> ■ Inclusion of children and vulnerable groups in just transition plans and strategies
ESRS E2: Pollution	Pollution of air		<ul style="list-style-type: none"> ■ Impacts of pollution on vulnerable groups, including children
	Pollution of water		
	Pollution of soil		
ESRS S1: Own workforce	Working conditions	Working time	<ul style="list-style-type: none"> ■ Flexible working arrangements for parents and caregivers ■ Limitations on overtime for parents and caregivers ■ Limitations on overtime for young workers
		Adequate wages	<ul style="list-style-type: none"> ■ Living wage benchmarks aligned with an approach that takes into consideration the needs of workers' dependents
		Work-life balance	<ul style="list-style-type: none"> ■ Paid maternity, paternity and parental leave ■ Breastfeeding breaks and facilities ■ Access to childcare
		Health and safety	<ul style="list-style-type: none"> ■ Health and safety protections for pregnant and breastfeeding workers ■ Health and safety protections for young workers
	Equal treatment and opportunities for all	Gender equality and equal pay for work of equal value	<ul style="list-style-type: none"> ■ Non-discrimination on basis of pregnancy, maternity and family responsibilities
		Training and skills development	<ul style="list-style-type: none"> ■ Training and skills development for young workers
	Other work-related rights	Child labour	<ul style="list-style-type: none"> ■ Decent working conditions for young workers ■ Contribution to the elimination of child labour
		Adequate housing	<ul style="list-style-type: none"> ■ Adequate housing for workers with families

ESRS SUSTAINABILITY TOPIC	ESRS SUB-TOPICS	ESRS SUB-SUB-TOPICS	POSSIBLE MATERIAL CHILDREN'S RIGHTS SUB-SUB-TOPICS
ESRS S2: Workers in the value chain	Working conditions	Working time	<ul style="list-style-type: none"> ■ Flexible working arrangements for parents and caregivers ■ Limitations on overtime for parents and caregivers ■ Limitations on overtime for young workers
		Adequate wages	<ul style="list-style-type: none"> ■ Living wage benchmarks aligned with an approach that takes into consideration the needs of workers' dependents
		Work-life balance	<ul style="list-style-type: none"> ■ Paid maternity, paternity and parental leave ■ Breastfeeding breaks and facilities ■ Access to childcare
		Health and safety	<ul style="list-style-type: none"> ■ Health and safety protections for pregnant and breastfeeding workers ■ Health and safety protections for young workers
	Equal treatment and opportunities for all	Gender equality and equal pay for work of equal value	<ul style="list-style-type: none"> ■ Non-discrimination on basis of pregnancy, maternity and family responsibilities
		Training and skills development	<ul style="list-style-type: none"> ■ Training and skills development for young workers
	Other work-related rights	Child labour	<ul style="list-style-type: none"> ■ Decent working conditions for young workers ■ Contribution to the elimination of child labour
		Adequate housing	<ul style="list-style-type: none"> ■ Adequate housing for workers with families
ESRS S3: Affected communities	Communities' economic, social and cultural rights	Adequate housing	<ul style="list-style-type: none"> ■ Adequate housing for workers with families ■ Access to basic services for children and families
		Land-related impacts	<ul style="list-style-type: none"> ■ Protection of children and basic services (e.g., education) disrupted by displacement of communities
		Security-related impacts	<ul style="list-style-type: none"> ■ Child safeguarding and protection in security contexts
	Rights of indigenous peoples	Free, prior and informed consent	<ul style="list-style-type: none"> ■ Ensuring children's needs and concerns are voiced in FPIC

ESRS SUSTAINABILITY TOPIC	ESRS SUB-TOPICS	ESRS SUB-SUB-TOPICS	POSSIBLE MATERIAL CHILDREN'S RIGHTS SUB-SUB-TOPICS
ESRS S4: Consumers and end-users	Information-related impacts for consumers and/or end users	Privacy	<ul style="list-style-type: none"> ■ Handling and protection of children's data
	Personal safety of consumers and/or end users	Protection of children	<ul style="list-style-type: none"> ■ Product safety for children ■ Protection of children in digital environments
			<ul style="list-style-type: none"> ■ Responsible marketing to children ■ Responsible use of children in marketing and product development
		Access to products and services	<ul style="list-style-type: none"> ■ Limitation of marketing to children and access to harmful products