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# CHILDREN'S RIGHTS IN SUSTAINABILITY REPORTING

A guide for integrating children's rights into the  
GRI reporting framework

unite for  
children



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# PART ONE

## Introduction

### 1.1 About this tool for companies

'Children's Rights in Sustainability Reporting' is designed as a practical tool to help companies with reporting and communicating on how they are respecting and supporting children's rights – through their policies, processes and operations in the workplace, marketplace and community. This tool is meant to be used in conjunction with other UNICEF tools for the implementation of the Children's Rights and Business Principles (the Principles). The companion tools, 'Children's Rights in Impact Assessments'<sup>1</sup> and 'Children's Rights in Policies and Codes of Conduct'<sup>2</sup>, provide companies with guidance on how to incorporate children's rights into a social or human rights impact assessment framework, as suggested in the United Nations Guiding Principles on Business and Human Rights.

In 2011–2012, UNICEF commissioned a study by Elizabeth Umlas, on children's rights reporting. The study provided an overview of practices, identified major gaps and noted some areas for improvement. Overall, it concluded that 'reporting and disclosure on children's rights-related issues is, with a few exceptions, significantly underdeveloped.'<sup>3</sup> The research and subsequent consultations with a variety of stakeholders provided the background for this tool.

The understanding of how to report on corporate impact on children's rights is in its early stages. Ultimately, the aim is to define robust indicators that will enable companies and others to measure and evaluate corporate performance. The formulation of indicators is a work in progress, and this tool does not seek to offer key performance indicators. Rather, it suggests examples of information which companies can report in relation to implementation of the Children's Rights and Business Principles.

This tool points readers to elements of the Global Reporting Initiative (GRI) framework that can be used as the basis for reporting on children's rights.<sup>4</sup> It aims to show companies how their reporting processes can and should be aligned with GRI and other frameworks such as the United Nations Global Compact's 'Communication on Progress' public disclosure commitment. It also offers guidance on child rights-specific reporting that goes beyond these frameworks.

### 1.2 Background on the Children's Rights and Business Principles

The Children's Rights and Business Principles provide a child rights lens to the global standard on business and human rights established by the Guiding Principles on Business and Human Rights for implementing the United Nations 'Protect, Respect and Remedy' Framework.<sup>5</sup>

Each Principle lays out actions that businesses can take in terms of their corporate responsibility to respect children's rights, as well as suggested actions to support children's rights in the workplace, marketplace and the community. In this way, the Principles aim to help businesses better understand their responsibilities towards children in a variety of contexts, including the employment of young workers, marketing practices, interaction with local communities and operation in emergency situations.

1 'Children's Rights in Impact Assessments', UNICEF and The Danish Institute for Human Rights, December 2013, available at [www.unicef.org/csr/156.htm](http://www.unicef.org/csr/156.htm)  
2 'Children's Rights in Policies and Codes of Conduct', UNICEF and Save the Children, December 2013 available at [www.unicef.org/csr/160.htm](http://www.unicef.org/csr/160.htm)  
3 Umlas, Elizabeth, 'Sustainability reporting on children's rights' UNICEF Working Paper, United Nations Children's Fund, Geneva, December 2012, pp. 6–7; available at [www.unicef.org/csr](http://www.unicef.org/csr)  
4 The GRI G3.1 Guidelines on sustainability reporting are used as basis of this document, with references to the G4 framework.  
5 For more information and to access the full 'Guiding Principles' document, see [www.business-humanrights.org/UNGuidingPrinciplesPortal/Home](http://www.business-humanrights.org/UNGuidingPrinciplesPortal/Home).

The Principles are founded on the rights outlined in the Convention on the Rights of the Child, which provides the underpinning for children's rights and recognizes the importance and interdependence of children's civil, political, economic, social and cultural rights.<sup>6</sup> The Convention enshrines the rights of the child to be protected by States, and the Principles provide an operational framework for business to respect and support those rights.

The Principles are also founded on the International Labour Organization (ILO) Convention No. 182 on the worst forms of child labour and No. 138 on the minimum age for admission to employment and work.<sup>7</sup> As outlined in Principle 1, a business should conduct human rights due diligence with reference to legal instruments – including the Convention on the Rights of the Child and its Optional Protocols, and ILO Conventions 138 and 182 – to identify how it impacts child rights.

### The Children's Rights and Business Principles

Developed through a process led by UNICEF, UN Global Compact and Save the Children— together with companies and other stakeholders—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.

### 1.3 Why report on children's rights?

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 that a business activity might not impact the rights of adults, but at the same time adversely impact the rights of children. Moreover, companies should consider the positive and negative impacts they cause indirectly through suppliers, customers and other business partners, as well as their direct impacts on children's rights.

Children are both rights holders and stakeholders as companies interact with them on a daily basis as workers, consumers and community members. Despite this, children have not been adequately considered by business. The incorporation of children's rights into business policies and codes of conduct is often limited to child labour. Yet the impacts of business on children extend to such issues as product design and advertising, the behaviour of staff towards children, and children's rights in the supply and value chain.

6 The Convention on the Rights of the Child is available in Arabic, English, French and Spanish at UNICEF, [www.unicef.org/crc](http://www.unicef.org/crc).  
7 For more information and the full text of the ILO Conventions, see [www.ilo.org/ipec/facts/ILOconventionsonchildlabour/lang-en/index.htm](http://www.ilo.org/ipec/facts/ILOconventionsonchildlabour/lang-en/index.htm).



## 1.4 How does this tool work?

'Children's Rights in Sustainability Reporting' offers guidance for companies on how to report on their implementation of the Children's Rights and Business Principles. It is aligned with the other UNICEF tools, and aims to capture the relevant policy, due diligence and remedy elements to report on in the context of each Principle. This preliminary reporting guidance, does not attempt to capture all relevant indicators. Rather, it provides suggestions about the topics companies should cover in order to demonstrate their progress in implementing the Principles.

According to GRI, in addition to Disclosures on Management Approach and performance indicators, companies must consider the GRI principles for defining report content and quality, which are fundamental to the usefulness of a report. The principles for defining report content are materiality, stakeholder inclusiveness, sustainability context and completeness. Examples of these in relation to children's rights include:

**Materiality:** What are the most important impacts that the company has on children's rights and well-being? This refers to the impacts that affect children as stakeholders, not simply to a company's bottom line.

**Stakeholder inclusiveness:** Has the company consulted children and their legitimate representatives or advocates in identifying its potential or actual impacts on children?

**Sustainability context:** Has the company considered contextual factors – such as the legal framework, prevalence of inadequate wages for adults, or institutionalized discrimination affecting girls – in places where it operates so that it is not reporting on isolated indicators or initiatives?

**Completeness:** Do the topics covered reflect significant impacts in a way that allows stakeholders to assess performance properly? Data, for example, should include results from all sites within the reporting boundary. 'Balance' is related to this and is a key GRI principle of quality.<sup>8</sup> Does the company report on both negative and positive aspects of performance? In relation to children's rights, compared to other areas of human rights impact, there may be a tendency for companies to report only on positive stories. But a report that ignores potential and actual negative impacts on children lacks credibility and tells readers little about how a company is dealing with the challenges it faces.

The following section provides guidance notes for each of the Children's Rights and Business Principles, including examples of what to report on. The tables highlight relevant GRI indicators, with annotations in italics that describe how the indicators might be extended to integrate children's rights into sustainability measuring and reporting. Some guidance for the GRI general standard disclosure has been suggested, while most of the proposed indicators are derived from the specific standard disclosures tables. Also, Disclosures on Management Approach should be included for the aspects covered in reporting on children's rights as guided by GRI.

<sup>8</sup> The other GRI reporting principles in relation to quality are clarity, comparability, accuracy, timeliness and reliability.

# PART TWO

## Elements of children's rights in sustainability reporting

### 2.1 Broad children's rights elements for all companies (Principle 1)

This section recommends overarching elements that are relevant to all companies, across all sectors, based on Principle 1.

**Principle 1:** Meet the responsibility to protect children's rights, and commit to supporting the human rights of children

*Topics covered by indicators:* Policy; due diligence; impact assessment; integration; performance monitoring; remediation

#### Examples of company information to report:

- Does the company have an explicit commitment to respect all human rights, including children's rights?
- Does the company have policies that include labour and non-labour child rights issues, as material in terms of the impacts experienced by children as affected rights holders?
- Does the company have supplier and other codes of conduct that include labour and non-labour child rights issues, as material in terms of the impacts experienced by children as affected rights holders?
- Does the company integrate children's rights considerations into human rights risk and impact assessments or other company risk and impact assessments, recognizing children as stakeholders?
- Based on the findings from risk and impact assessments, has the company committed to action plans to respect and support children's rights across relevant internal functions and processes with measurable targets and achievements?
- What kind of training and capacity-building programmes does the company undertake to integrate children's rights internally?
- Does the company have a framework in place to incorporate children's rights in its processes for supplier screening and business partner selection?
- How does the company communicate and report on its performance in relation to children's rights?
- What kind of operational-level grievance mechanisms are in place for child rights-related issues? Are these accessible to children, including young workers?

**Related GRI guidance**

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

Disclosure topic	G3.1	G4
POLICY	<b>Profile disclosure: Governance, Commitments and Engagement 4.8, 4.11-12</b> (commitments to external initiatives) <i>(Describe how children's rights are incorporated in commitments, policies or code of conducts and/or reference to the Principles)</i>	<b>Organisational profile: G4-15</b> <i>(Mention the Principles as reference framework)</i>  <b>Ethics and Integrity: G54-56</b> <i>(Describe how children's rights are incorporated in commitments, policies or code of conducts)</i>
IMPACT ASSESSMENT	<b>Profile disclosure: Strategy and Analysis: 1.2</b> (key impacts, risks and opportunities) <i>(Describe risks related to children's rights and actions taken to mitigate these)</i>  <b>HR10</b> (% operations with human rights reviews and impact assessments) <i>(Disclose specific risks in relation to children's rights)</i>  <b>Profile disclosure: Governance, commitments and engagement 4.14- 4.17</b> (stakeholder engagement) <i>(Describe children as stakeholders)</i>	<b>Strategy and analysis: G4-2</b> <i>(Describe key impacts including on children's rights)</i>  <b>G4-HR9</b> (number and % of operations that have been subject to human rights impact assessments) <i>(Describe the number and % of impact assessments incorporating children's rights)</i>  <b>G4-HR10</b> (actual and potential negative human rights impact identified in supply chain) <i>(Describe impact on children's rights and actions taken)</i>  <b>G4-HR11</b> (% of new suppliers screened with human rights criteria) <i>(Describe children's rights inclusion in criteria)</i>  <b>Supply chain: G4-12</b> <i>(Describe impact on children's rights)</i>  <b>Stakeholder engagement: G4-24-27</b> <i>(Describe children as stakeholders)</i>  <b>G4-LA14-15</b> (% of new suppliers screened for their negative labour impacts of supply chain) <i>(Report on % of suppliers with potential negative impact on children's rights)</i>
INTEGRATION	<b>HR1</b> (% of contracts with human rights clauses) <i>(Describe how children's rights are incorporated)</i>  <b>HR2</b> (% of suppliers screened on human rights) <i>(Report on children's rights considerations in supplier and contractor screenings)</i>  <b>HR3</b> (employee training on human rights) <i>(Report on child rights-related training)</i>	<b>Organisational profile: G4-14</b> (Describe CRBP implementation)  <b>G4-HR1</b> (contracts with human rights clause) <i>(Report the total number of contracts that include material aspects of children's rights)</i>  <b>GR-HR2</b> (employee training on human rights policies or procedures) <i>(Report on the total number of hours and % of employees received training on children's rights)</i>

PERFORMANCE MONITORING AND REPORTING		<b>Identified Material Aspects and Boundaries: G18- G20</b> <i>(Describe children's rights materiality in reporting)</i>
REMEDATION	<b>HR4</b> (incidents) <i>(Describe child rights related incidents)</i>  <b>HR11</b> (human rights grievances filed, addressed, resolved) <i>(Disaggregate to cover number of child rights-related grievances filed, addressed and resolved through formal grievance mechanisms)</i>	<b>Ethics and Integrity: G4-56-58</b> <i>(Describe communication and availability of remedies in the context of children's rights)</i>  <b>G4-HR12</b> (human rights grievances filed, addressed, resolved) <i>(Disaggregate to cover number of child rights-related grievances filed, addressed and resolved through formal grievance mechanisms)</i>

**2.2 Specific children's rights elements (Principles 2–10)**

Each company will prioritize focus areas for children's rights based on its assessment of impact, materiality and stakeholder relationships. Implementation of Principles 2–10 should therefore be considered in the context of the specific company, its business sector and the local environment where it operates.

Depending on a company's impact on children's rights, the guidance specified for each Principle can be tailored and integrated under the GRI performance indicators suggested in the tables. Prioritizing which indicators to select for reporting on children's rights is most effectively based on two criteria:

1. *For respecting children's rights* – an evaluation of the severity of adverse impacts on children as rights holders, including gravity of impact, number of children impacted and whether the impact can be remediated. 'Severity' is defined in terms of the scale, scope and irremediable character of impacts; it is intended not as an absolute concept, but relative to any other human rights impacts the company has identified.
2. *For supporting children's rights* – an appraisal of opportunities to advance children's rights, aligned with core business competencies, such as products, services and influence.

## Principle 2: Contribute towards the elimination of child labour

Topics covered by indicators: Minimum age for employment; addressing the root causes of child labour

### Examples of company information to report:

- Does the company have a policy clearly stating the minimum age for employment? How is this policy communicated to relevant stakeholders?
- Describe any procedures the company has to verify age.
- Describe the processes and procedures that are in place for identifying and addressing any alleged cases of child labour within the company's direct operations or in the supply chain e.g. is there a formal grievance mechanism in place related to violations regarding the employment of children below minimum age?
- Has the company had incidents where it has hired children younger than 15 years old for full-time work (14 years old in certain developing countries) or the national minimum age for full-time work, whichever is higher? Describe how the company has dealt with these cases.
- Describe the steps taken to understand what constitutes an adequate living wage in the countries of operation.
- Describe any specific actions the company has taken to support broader efforts to eliminate child labour.

### Related GRI guidance

The following GRI indicators can be used to report on some aspects of Principle 2:

Disclosure topic	G3.1	G4
<p><b>DUE DILIGENCE</b></p> <p>Operations and suppliers identified as having significant risk for incidents of child labour</p> <p>Measures taken to contribute to the effective abolition of child labour and addressing root causes of child labour</p>	<p><b>HR6</b> (child labour risks/measures to abolish) <i>(Describe impact and actions taken)</i></p> <p><b>EC5</b> (ratio of entry-level wage to local minimum wage) <i>(Calculate and provide ratio, noting that payment of wages above the minimum can contribute to adult workers' ability to support a family and thus reduce child labour)</i></p>	<p><b>G4-HR5-HR6</b> (operations and suppliers with significant child labour related risks) <i>(Describe impact and actions taken)</i></p> <p><b>G4-LA14</b> (% of new suppliers screened using labour practices as criteria) <i>(incorporate child rights impact into criteria)</i></p> <p><b>G4-LA15</b> (actual or potential negative impacts on labour practices in the supply chain) <i>(Describe impact on children's rights and actions taken)</i></p> <p><b>G4-EC5</b> – (ratio of entry-level wage to local minimum wage) <i>(Calculate and provide ratio, noting that payment of wages above the minimum can contribute to adult workers' ability to support a family and thus reduce child labour)</i></p>
<b>REMEDIATION</b>		<b>G4-LA10</b> (grievances related to child labour) <i>(Describe mechanisms available to address instances of child labour)</i>

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

Topics covered by indicators: labour standards for young workers; family-friendly workplace

### Examples of company information to report:

- Does the company have a policy on providing decent employment terms and working conditions for young workers and student workers? This policy should be described and might include maintaining up-to-date records of all employees under age 18 and their tasks; guidelines defining tasks prohibited as hazardous to young workers; or appointing a manager to monitor the protection of young workers.
- Report health and safety statistics, such as the long-term injury frequency rate, disaggregated by age group, including young workers.
- Does the company have programmes to support young workers through targeted training or by promoting youth employment and skills development through apprenticeships? Describe.
- Does the company have policies in place that outline employees' rights to favourable working conditions, non-discrimination and adequate standards of living as relevant to families? Does the policy outline proactive measures for maternal health beyond legal compliance? Does it grant parental leave to both male and female employees for newborn, adopted and other dependent children?
- Does the company provide statutory sick pay, overtime pay and social contributions for all employees?
- Does the company offer flexible employment practices for workers with children? How many employees, male and female, use these flexible options?
- Where childcare services are unavailable, unaffordable or inadequate, does the company offer/support childcare services?
- Describe the company's efforts, if any, to address the issue of a living wage in countries of operation.
- Is there a formal grievance mechanism in place to address violations concerning young workers' rights, including students and vocational school workers?

### Related GRI guidance

The following GRI indicators can be used to report on some aspects of Principle 3:

Disclosure topic	G3.1	G4
<p><b>DUE DILIGENCE</b></p> <p>Operations and suppliers identified for their potential or actual impact on young workers</p>	<p><b>LA1-5, LA10-11, LA13</b> (employment, labour practices, diversity) <i>(Recognize young workers as an employee category)</i></p> <p><b>LA6-9</b> (health and safety) <i>(Disaggregate by age group including young workers)</i></p> <p><b>LA10-11</b> (training, skills management) <i>(Disaggregate by age group including young workers)</i></p> <p><b>HR4</b> (non-discrimination) <i>(Disaggregate to include young workers)</i></p>	<p><b>G4-10</b> (total number of employees) <i>(Disaggregate by age group including young workers)</i></p> <p><b>G4-HR4</b> (operations/suppliers with risk of violations related to freedom of association and collective bargaining) <i>(Recognize young workers as a group)</i></p> <p><b>G4-LA1-2, G4-LA4</b> (employment) <i>(Recognize young workers as a group)</i></p> <p><b>G4-LA5-8</b> (health and safety) <i>(Disaggregate by age group including young workers)</i></p> <p><b>G4-LA9, G4-LA11-13</b> (training, skills management) <i>(Disaggregate by age group including young workers)</i></p> <p><b>G4-LA12</b> (diversity and equal opportunity) <i>(Recognize young workers as a group)</i></p>

<p><b>DUE DILIGENCE</b></p> <p>Operations and suppliers identified for their potential or actual child rights impact through employees who are parents or caregivers</p>	<p><b>LA15</b> (retention rates after parental leave) <i>(report parental retention rates)</i></p> <p><b>EC5</b> (ratio of entry-level wage to local minimum wage) <i>(Calculate and provide ratio noting that, payment of wages above the minimum can contribute to adult workers' ability to support a family and thus reduce child labour)</i></p>	<p><b>G4-LA3</b> (retention rates after parental leave) <i>(report parental retention rates)</i></p> <p><b>G4-EC5</b> (ratio of entry-level wage to local minimum wage) <i>(Calculate and provide ratio noting that, payment of wages above the minimum can contribute to adult workers' ability to support a family and thus reduce child labour)</i></p>
<p><b>REMEDIATION</b></p>	<p><b>HR11</b> (grievances filed, resolved) <i>(Disaggregate to include young workers)</i></p>	<p><b>G4-HR3</b> (incidents of discrimination) <i>(Disaggregate to cover number of young worker-related incidents)</i></p> <p><b>G4-LA16</b> (grievances filed, resolved) <i>(Disaggregate to include young workers)</i></p>

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

Topics covered by indicators: Child protection

**Examples of company information to report:**

- Does the company have an explicit, well-publicized zero-tolerance policy on violence, exploitation and abuse of children, including but not limited to sexual exploitation? Does the company provide training on the policy?
- Is there a process in place to identify, assess and monitor risks and impacts related to non-compliance with the zero-tolerance policy? Describe.
- Does the company provide a formal grievance mechanism for processing, investigating and responding to complaints about violence, exploitation and abuse of children in the context of business activities?

**Related GRI guidance**

The following GRI indicators can be used to report on some aspects of Principle 4:

Disclosure topic	G3.1	G4
<p><b>DUE DILIGENCE</b></p> <p>Operations or suppliers identified for their impact on children through business activities and facilities</p>	<p><b>Profile disclosure: Strategy and analysis 1.2</b> (key impacts, risks and opportunities) <i>(Describe risks related to children's rights and the company's child protection code of conduct or other principles or policies to ensure the protection and safety of children in all business activities and facilities)</i></p>	<p><b>G4-14</b> (precautionary approach or principle) <i>(Describe child protection code of conduct or other principles or policies to ensure the protection and safety of children in all business activities and facilities)</i></p>



**Principle 5:** Ensure that products and services are safe and seek to support children’s rights through them

Topics covered by indicators: Customer health and safety; product and service responsibility

**Examples of company information to report:**

- Does the company have policies in place outlining how it ensures the safety of its products and services, including research and testing, as relevant?
- Does the company integrate children’s rights considerations to the different stages of product or service life cycle management, where material? Describe.
- Does the company assess and monitor the direct and indirect use of its products and services to identify any potential harm to children’s health and safety? Describe.
- Describe how the company’s product instructions, labelling and communication address children’s safety considerations, where relevant.
- Describe significant occurrences during the past reporting cycle of safety breaches, recalls or other incidents involving violations of the rights of children as consumers or unintended users of the company’s products or services, and the company’s response.
- Is there a formal mechanism in place for complaints from customers and the general public, including children, on child rights-related violations or risks concerning the company’s products or services? What is the company’s recall and/or repair and modification process to address the risk of defects in products and services causing harm to children?
- Describe any specific programmes or initiatives to support access to essential products and services for all children. Examples can include commercial arrangements and subsidized schemes.

**Related GRI guidance**

The following GRI indicators can be used to report on some aspects of Principle 5:

Disclosure topic	G3.1	G4
DUE DILIGENCE Operations and suppliers with impact on children’s rights through the product or service life cycle	<b>PR1</b> (life cycle assessment of health and safety impacts) <i>(Disclose if risks to children are integrated into life cycle assessment)</i>	<b>G4-PR1</b> (% of products/service categories for which health and safety impacts are assessed) <i>(Specify categories with children’s rights impact)</i> <b>G4-PR3</b> (type of product/service information and labelling required and % of products available with such information) <i>(Disclose information about products/services where children are consumers directly or indirectly)</i>
REMEDIATION	<b>PR2</b> (incidents of non-compliance) <i>(Disclose non-compliance related specifically to children)</i> <b>PR4</b> (non-compliance, labelling) <i>(Disclose incidents specific to children and actions taken)</i>	<b>G4-PR2</b> (incidents of non-compliance) <i>(Disclose non-compliance related specifically to children)</i> <b>G4-PR4-6</b> (non-compliance, labelling, customer satisfaction) <i>(Disclose non-compliance and other information specific to children and actions taken)</i>

**Principle 6:** Use marketing and advertising that respect and support children’s rights

Topics covered by indicators: Product marketing and communications; customer privacy

**Examples of company information to report:**

- Does the company have a responsible marketing and advertising policy in place that prohibits harmful and unethical advertising related to children and is applied globally?
- Does the company have standards for privacy and the collection of personal data on or from children?
- Does the company have guidelines for the use of children in advertising and marketing?
- Is there a process in place to identify, assess and monitor risks and impacts on children’s rights related to the content, including images, in the company’s advertising?
- Do the company’s marketing guidelines comply with international standards, where relevant, such as those in World Health Assembly instruments, or adhere to voluntary marketing codes and standards?
- Report breaches in the past reporting cycle related to marketing and communications aimed towards children.
- Does the company have formal mechanisms for complaints concerning violations relating to children’s rights in the context of marketing and advertising?
- Describe any marketing or communications initiatives aimed at promoting healthy lifestyles or children’s rights.

**Related GRI guidance**

The following GRI indicators can be used to report on some aspects of Principle 6:

Disclosure topic	G3.1	G4
DUE DILIGENCE Operations and suppliers with impact on children’s rights through the product or service life cycle	<b>PR6</b> (adherence programmes on marketing, communications, advertising) <i>(Describe programmes aimed at responsible marketing to children)</i>	<b>PR6</b> (sale of banned or disputed products) <i>(Declare any banned or disputed products aimed at children or family use)</i>
REMEDIATION	<b>PR7</b> (non-compliance, marketing and advertising) <i>(Disclose incidents related to marketing and advertising to children)</i> <b>PR8</b> (complaints of privacy breaches) <i>(Report number of complaints related to children’s rights)</i> <b>PR9</b> (fines for non-compliance, use of products/services) <i>(Report fines related to violations of children’s rights)</i>	<b>G4-PR7</b> (non-compliance, marketing and advertising) <i>(Disclose incidents related to marketing and advertising to children)</i> <b>G4-PR8</b> (complaints of privacy breaches) <i>(Report number of complaints related to children’s rights)</i> <b>G4-PR9</b> (fines for non-compliance, use of products/services) <i>(Report fines related to violations of children’s rights)</i>



**Principle 7:** Respect and support children’s rights in relation to the environment and to land acquisition and use

Topics covered by indicators: Environment; Land and natural resource acquisition and use

**Examples of company information to report:**

- Does the company’s environmental and resource-use policy take into account its potential and actual impacts on children?
- Is there a process in place to identify, assess and monitor environmental risks and impacts on children, including those related to land and natural resource use and acquisition and resettlement? If so, describe how any environmental management systems particularly address children’s issues.
- Is there a formal grievance mechanism in place for complaints related to risks or impacts on children in land and natural resource use and acquisition, including resettlement?

**Related GRI guidance**

The following GRI indicators can be used to report on some aspects of Principle 7:

Disclosure topic	G3.1	G4
<p><b>DUE DILIGENCE</b></p> <p>Operations and suppliers with impact on children’s rights in relation to the environment and to land acquisition and use</p>	<p><b>SO9</b> (operations with negative impact on communities) <i>(Disclose specific impacts on children)</i></p> <p><b>EN26</b> (mitigating environmental impacts) <i>(Disclose specific measures to address environmental impacts on children)</i></p>	<p><b>G4-EC7</b> (development and impact on infrastructure investments) <i>(Impact on children incorporated into disclosure)</i></p> <p><b>G4-EN32-33</b> (significant actual and potential negative environmental impacts in the supply chain and actions taken) <i>(Impact on children incorporated into disclosure)</i></p>
<p><b>REMEDIATION</b></p>	<p><b>EN28</b> (fines for non-compliance, environment) <i>(Disaggregate to include fines related to impacts on children)</i></p> <p><b>SO10</b> (negative community impact) <i>(Disclose specific measures to address negative impact on children)</i></p>	<p><b>G4-EN34</b> (number of grievances related to environmental impacts) <i>(Disclose any relevant grievances involving children)</i></p>

**Principle 8:** Respect and support children’s rights in security arrangements

Topics covered by indicators: Security services and personnel

**Examples of company information to report:**

- Describe any policies, safeguards or procedures to protect children’s rights in relation to security arrangements. Examples can include recruitment rules that prohibit hiring children under age 18; training for security personnel on children’s rights; procedures to punish violations by security staff; and application of voluntary guidelines such as the Voluntary Principles on Security and Human Rights.<sup>9</sup>
- Is there a process in place to identify, assess and monitor risks and impacts on children’s rights related to security arrangements?
- Is there a formal grievance mechanism in place concerning complaints related to security arrangements in the context of children’s rights violations? Describe any incidents during the past reporting cycle that involved adverse impacts on children’s rights in relation to security arrangements, and the company’s response.

**Related GRI guidance**

The following GRI indicators can be used to report on some aspects of Principle 8:

Disclosure topic	G3.1	G4
<p><b>DUE DILIGENCE</b></p> <p>Operations and suppliers with impact on children’s rights through security arrangements</p>	<p><b>HR8</b> (security personnel trained) <i>(Report any integration of children’s rights protection into training)</i></p>	<p><b>G4-HR7</b> (% of security personnel trained on human rights) <i>(Report any integration of children’s rights protection into training)</i></p>

<sup>9</sup> www.voluntaryprinciples.org/resources

**Principle 9: Help protect children affected by emergencies**

Topics covered by indicators: Operating in conflict areas; operating in disaster-affected contexts, including natural disasters and other emergencies.

**Examples of company information to report:**

- Do the company’s due diligence process and contingency plan address the heightened risk of child rights violations during armed conflict or emergencies? Does the company explicitly address children’s rights and include children as a distinct stakeholder group in formulating disaster preparedness plans?
- Describe any specific programmes to enhance the protection of children’s rights in situations of conflict or emergency. Examples might include training employees and community members on protecting children’s rights.

**Related GRI guidance**

The following GRI indicators can be used to report on some aspects of Principle 9:

Disclosure topic	G3.1	G4
DUE DILIGENCE  Operations and suppliers with impact on children’s rights due to armed conflict or heightened risk of emergency.	<b>Profile disclosure: Governance, commitments and engagement 4.14- 4.17</b> (stakeholder engagement) <i>(Describe consultations related to children’s rights as part of emergency related policies and contingency planning processes)</i>	<b>G4-24-27</b> (stakeholder engagement) <i>(Describe consultations related to children’s rights as part of emergency related policies and contingency planning processes)</i>

**Principle 10: Reinforce community and government efforts to protect and fulfil children’s rights**

Topics covered by indicators: Reinforcing government taxation and corruption-free practices; government and community engagement

**Examples of company information to report:**

- Does the company have a defined approach to strategic social investment programmes? Does it consider and integrate children’s rights and the best interests of the child in its approach? Describe and include any available data on impacts.
- Describe the company’s engagement with other companies, government bodies and civil society stakeholders to promote children’s rights within the communities or countries of operation, for example, through advocacy efforts.
- Are there formal grievance mechanisms in place for complaints related to children’s rights in the context of community engagement programmes?

**Related GRI guidance**

The following GRI indicators can be used to report on some aspects of Principle 10:

Disclosure topic	G3.1	G4
DUE DILIGENCE  Operations and suppliers with potential or actual impacts on children’s rights through the communities or countries of operation	<b>SO1</b> (community programmes) <i>(Describe the scope and impact of community engagement on children’s rights)</i> <b>SO5</b> (public policy positions, lobbying) <i>(Specify activities in relation to children’s rights)</i> <b>SO9-10</b> (operations with negative impact) <i>(Specify potential or actual impacts on children and actions taken)</i> <b>EC8</b> (development and impact of infrastructure investments) <i>(Include programmes targeted to reach children as beneficiaries)</i> <b>EC9</b> (indirect economic impact) <i>(Describe impact on children’s rights)</i>	<b>G4-EC7-E8</b> (development and impact of infrastructure investments) <i>(Include programmes targeted to reach children as beneficiaries)</i> <b>G4-SO1-2</b> (% of operations with implemented community engagement) <i>(Specify activities related to children’s rights)</i> <b>G4-SO2</b> (significant potential or actual negative impact on communities) <i>(Specify potential or actual impacts on children)</i> <b>G4-SO9-10</b> (% of suppliers screened for their potential or actual negative impact on communities and actions taken based on their impact) <i>(Specify inclusion of children’s rights in criteria and actions taken)</i>
REMEDIATION	<b>SO4</b> (actions taken in response to corruption incidents) <i>(Disclose specific measures taken in relation to children’s rights)</i>	<b>G4-SO5</b> (incidents related to corruption and action taken) <i>(Disclose specific measures taken in relation to children’s rights)</i> <b>G4-SO11</b> (grievances filed and actions taken) <i>(Disclose number of grievances related to children’s rights and actions taken)</i>

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