



6.4.2 Business to business (B2B)

The B2B sector needs to recognise the role it has to play in providing products and services that minimise their impact on the environment and consumers and respect human rights. By making use of the specific lens of children's rights, this sector can ensure that their products and services are safe for children, that their products and services have minimum impact on the community and environment and that policies and practices are in place that prohibit human trafficking, child labour or forced labour.

B2B includes companies that produce and sell services to other businesses, rather than between business and individual consumers. Industries included in the sector are Conglomerates, Construction & Engineering, Construction Materials & Supplies, Heavy Machinery & Electrical Equipment, Heavy Transportation and Logistics.

B2B has a total average sector score of 4.5, which is above the regional total average at 4.2. This sector has among the greatest share of companies that have a policy against child labour (65%), and 38% of companies in this sector include child labour in their materiality assessment, which is among the highest shares compared to other industries. Comparatively, 27 % of the companies include children's rights issues at the board level.

27% of companies report doing supplier assessments with regard to child labour. Whereas companies in this study report to some extent on findings of cases of child labour, only 5 % of the companies have instituted programmes focused on preventing and/or remediating child labour. There is, then, an opportunity for companies here to follow up on their commitment on everything from transparent reporting to taking action.

B2B is the sector in this study that displays the strongest environmental commitment; companies report that they are committed to reducing their environmental impacts and have set specific reduction targets (41 %). In contrast, their commitment to impacting the community and advancing development with relevance to children's rights beyond the scope of their own operations is weak (14%). None of the companies report on conducting supplier assessments/audits with regard to their impacts on children's rights in the community and the environment.

There is, then, an opportunity for companies here to follow up on their commitment on everything from transparent reporting to taking action

Examples of the main impacts on children's rights:

Impact	Where	Example
Child labour	Supply chain	Child labour in informal sector around supplier and/or beyond tier 1.
Children's health and safety	Products / services	Exposure to harmful chemicals or bodily harm when coming into contact with products, especially if not intended for children's use.
Access to parents	Employees	Opportunity to provide and promote flexible work, parental leave, etc.
Children's safety and wellbeing	Employees	Offer childcare for parents to ensure that children are looked after when parents are at work.

Sector statistics

Companies in study	37
Conglomerates	3
Construction & Engineering	7
Construction Materials & Supplies	5
Heavy Machinery & Electrical Equipment	5
Heavy Transportation	3
Logistics	7
Average sector revenue	\$6.01B



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Sector results

Spread of scores within sector



Top 3 companies with highest score 2020

Company name	Industry	Overall score (max score 10)	Performance group
Delta Electronics (Thailand) PCL	Heavy machinery & electrical equipment	7.8	Leader
Sunway BHD	Construction & engineering	7.6	Leader
YTL Corporation BHD	Conglomerats	7.2	Achiever

Top-mover since 2016¹⁸

Company name	Industry	Score 2016 (max score 9)	Score 2020 (max score 10)	Change
MMC Corporation Berhad*	Logistics	1	7	+6

¹⁸ For the 2016-2020 comparison, we have applied a previous methodology, meaning that these scores are not directly comparable to the 2020 benchmark scores. For more information about conversion and scoring, please see the [Comparing 2016 to 2020 Results Section](#).

* For MMC, there is a difference in score between the methodologies used in 2016 and 2020: Using the 2016 methodology their 2020 score is 7 – a relatively high score. However, when applying the 2020 methodology, they receive a score of 31 – a relatively low score (see Company results list on webpage). This difference is due to different weightings and importance placed in the corporate

response areas between the two methodologies. The improvement in score between 2016 and 2020 using the older methodology – to a score of 7 – is mainly explained by improvements in applying a child labour policy, board accountability and materiality, whereas this is not equally weighted in the new methodology, which emphasizes the reporting and action area and looks at reporting on outcomes and programmes – i.e. how a company is addressing its impact, where MMC score poorly, specifically in the Workplace, resulting in a lower score.