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Corporate Sector & Children's Rights Benchmark

Methodology 2022

About the Corporate Sector and Children's Rights Benchmark Series

What is the benchmark?

Global Child Forum and the Boston Consulting Group initiated the Corporate Sector and Children's Rights Benchmark study series in 2013 to fill a gap in research. To date, we have produced three global and six regional studies of the Nordic region, the Middle East and Northern Africa; Southern Africa, South America and Southeast Asia, covering more than 3000 companies across 9 sectors. The purpose of the series is to develop a children's rights benchmark for the corporate sector and to enable tracking of progress over time on how children's rights are addressed by business.

How is the sample selected?

In 2020, Global Child Forum joined the World Benchmarking Alliance and at the same time took the decision to adopt the SDG2000 as our base universe. Read more about how companies are selected for the SDG2000 list [here](#). This year's benchmark covers 310 companies from four industries (Agriculture products, Food & Beverage, Household & Personal Care and Retail) that combined constitutes the Food, Beverage & Personal Care sector.

The assessment on which companies and industries we include in the Food, Beverage & Personal Care sector are largely based on the The Refinitiv Business Classification (TRBC).*

How is the study conducted?

During the first half of 2022, publicly available information in English from the selected companies (sustainability reports, etc) has been screened against a set of 25 indicators.** Each indicator has a possible score of; 0 - no information could be found; 5 - the company is reporting on human rights or sustainability for this issue; 10 - the company reports on how they address children's rights for this issue.***

The results are based only on publicly available data, systematically assessing corporate organisational response to impact on children's rights. However we don't evaluate actual compliance with policies, nor outcomes of policies and/or programmes. The individual results were shared with each company for feedback and possible corrections to ensure a fair assessment.

How can businesses use it?

The set of indicators align clearly with the [Children's Rights and Business Principles](#)**** and divides the indicators into the impact areas of Governance & Collaboration, Workplace, Marketplace and Community & Environment. This not only gives a great overview of what companies are doing in each of these spheres of influence, it also gives companies an opportunity to identify areas for improvement in relation to their operations.

*The Refinitiv Business Classification ([TRBC](#))

**Since the 2021 study the number of indicators decreased from 27 to 25

***The original methodology used until 2017 used 7 indicators with a binary answer option of yes (score 1) or no (score 0) and a total possible score of 9 (two of the questions were weighted and had a possible score of 2)

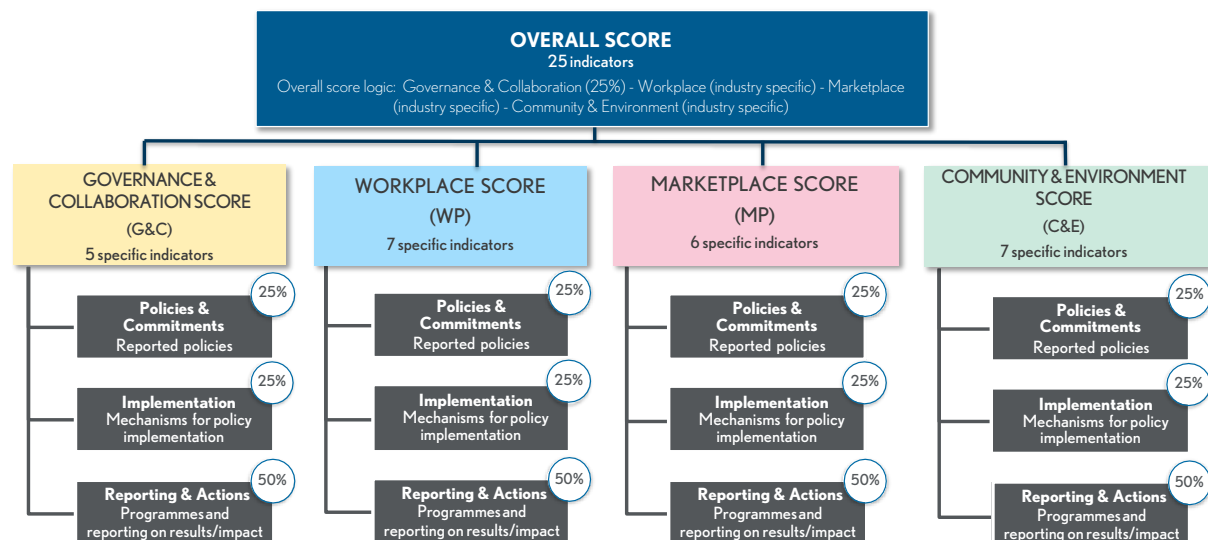
**** A comprehensive framework for understanding and addressing the impact of business on the rights and well-being of children developed by UN Global Compact, UNICEF and Save the Children

Methodology Overview

- The benchmark methodology contains a set of 25 indicators with indicators specific to the impact areas: Governance & Collaboration (G&A), Workplace (WP), Marketplace (MP), and Community & Environment (C&E).
- The impact area scores for Governance & Collaboration, Workplace, Marketplace, and Community & Environment are calculated as weighted averages of the maturity levels: "Policies & Commitments", "Implementation" and "Reporting & Actions"^{**}.
- The Governance & Collaboration impact area has a fixed weight of 25 % for the overall score. However, the Workplace, Marketplace and Community & Environment impact areas have industry specific weights when calculating the overall score. The purpose of the industry specific weights is to highlight the material topics relevant for the industries included in the sectors that we assess. The industry specific weights for the Food, Beverage & Personal Care sector is illustrated in the table below.

N.B. Due to the industry weightings and the impact area 'Governance & Collaboration' (new for this year's benchmark), the 2022 overall scores are not directly comparable with the overall scores given in previous benchmarks. However, we do have the possibility to make such comparisons by re-calculating older scores as the indicators we assess companies towards are the same. If you want to know more about these changes and how to compare your score from a previous benchmark, please contact benchmark@globalchildforum.org.

Industry	G&C Weight	WP weight	MP weight	C&E weight
Agriculture Products	25%	30%	20%	25%
Food & Beverage	25%	33%	28%	14%
Retail	25%	30%	27%	18%
Household & Personal Care	25%	32%	21%	22%



* A generic indicator = the same question for all three areas (WP, MP, CE)

** These are derived from the [UN OHCHR conceptual and methodological framework for human rights indicators](#)

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1. Governance and Collaboration

1.1 Policies & Commitments

1.1.1 Policies & Commitments: Standards and frameworks

Indicator 1.1.1

Does the company commit to standards and frameworks which refer to children's rights?

Scoring Options

10 = Yes, the company commits itself to one or several children's rights specific standards or frameworks.

5 = The company commits itself to standards or guidelines covering broader human rights. Children are not specifically and extensively covered.

0 = No, the company does not commit themselves to any relevant human or children's rights standards, or this information is not publicly available.

Why is this important?

It is important to commit to internationally accepted standards or frameworks that cover children's rights topics. By committing to international human rights standards concerning children's rights, companies demonstrate that they acknowledge and support children's rights and are committing to following established practice in the field.

About the scoring

A score of 10 is given if it is clear from public disclosures that the company is committed to international standards or frameworks that explicitly focus on respect or support for children's rights:

- Children's Rights and Business Principles
- UN Convention on the Rights of the Child
- ILO Convention 138 (Minimum Age Convention - Effective Abolition of Child Labor)
- ILO Convention 182 (Worst Forms of Child Labor Convention)
- UN Global Compact 10 Principles

A score of 5 is given if there is evidence of commitments to international standards or frameworks that cover human rights but does not specifically focus on children:

- UN Guiding Principles on Business & Human Rights
- OECD Guidelines for Multinational Enterprises
- UN Sustainable Development Goals/Global Goals for Sustainable Development
- Conventions of the ILO (general)
- The International Standard ISO 26000
- Principles of Responsible Investment (PRI)
- UN Universal Declaration of Human Rights
- Other similar standards or frameworks

Indicator reference

Children's Rights and Business Principles:

Governance & Collaboration - Policies & Commitments

- All business should meet their responsibility to respect children's rights and commit to supporting the human rights of children ([Principle 1](#))

1.2 Implementation

1.2.1 Implementation: Board accountability

Indicator 1.2.1

Does the company's highest governance body have a clear responsibility for the policy framework regarding social or environmental impacts on children, and is there follow-up on progress and compliance with these policy frameworks?

Scoring Options

10 = Yes, the company's highest governance body has a clear responsibility for the policy framework regarding social or environmental impacts on children and follows up on progress and compliance with these policy frameworks.

5 = Yes, the company's highest governance body has a clear responsibility for the policy framework regarding social or environmental impacts and follows up on progress and compliance with these policy frameworks. Children, however, are not explicitly included.

0 = No, the company's highest governance body does not have clear responsibility for the policy framework, or does not follow up on social or environmental impacts, or this information is not publicly available.

Why is this important?

It is important for the highest governance body to not merely put their seal of approval on policy frameworks. They must also establish which issues are important for the company to focus on. This is most often expressed by monitoring progress and being involved with related compliance issues (i.e. receive reporting back or charge a dedicated committee or responsible party with this task).

About the scoring

A score of 10 is given if it is clear from public disclosures that the highest governance body has responsibility for policies including child rights, compliance with these policies, and monitoring progress and challenges with topics impacting children's rights. For example, if the governance body oversees effect on children's right in the following areas.:

- Outcome of company policies
- Compliance with company policies
- Monitoring progress on material social or environmental topics
- Ensuring there are structures or processes in place to provide information on the perspectives of stakeholders affected by company activities
- Monitoring progress and challenges with regard to the company's salient human rights and environmental risks

A score of 5 is given if it is clear from public disclosures that human rights are taken into consideration within the responsibilities of the highest governance body, but children are not specifically included.

Indicator reference

UN Guiding Principles:

(The corporate responsibility to respect human rights):

- [Principles 15-24](#)

Governance & Collaboration - Implementation

Children's Rights and Business Principles:

- All business should meet their responsibility to respect children's rights and commit to supporting the human rights of children ([Principle 1](#))

The GRI standard:

Reference 2-9, 2-12, 2-13, 2-14

1.2.2 Implementation: Grievance mechanisms

Indicator 1.2.2

Does the company have a grievance mechanism and/or a whistleblowing/ethics hotline to enable anyone to report about human rights impacts in operations and/or supply chains?

Scoring Options

10 = Yes, the company has a formal grievance mechanism open for anyone (employees and members of the local community, including children) to report about human rights impacts in operations, supply chains or surrounding communities.

5 = The company has a formal grievance mechanism, but it is unclear if this channel is used for submitting human rights grievances or if this channel is open only to employees.

0 = No, the company does not have a formal human rights grievance mechanism, or it is not publicly available.

Why is this important?

If the larger community has the opportunity to lodge grievances with a company, there is a higher probability that misconduct/issues will come to light and be addressed. This opportunity should be available for human rights grievances in operations as well as in supply chains.

About the scoring

A score of 10 is given if the company has a public statement that makes clear that child labour or other human rights issues can be:

- Reported to a dedicated hotline/grievance mechanism (either in-house or with suppliers that the company has access to through, e.g. audits or a neutral third party providing the service)
- It should also be clear that the mechanism is available to all potential stakeholders (including children) and not only available to employees/suppliers

A score of 5 is given if it is clear from public disclosures that an ethics hotline/grievance mechanism exists, but it is unclear whether the hotline/grievance mechanism:

- Includes human rights issues
- Allows community or environment grievances to be reported
- Allows all members of communities to use the mechanism or whether it is exclusively for employees/suppliers

Indicator reference

Children's Rights and Business Principles:

- All business should meet their responsibility to respect children's rights and commit to supporting the human rights of children ([Principle 1](#))
- All business should provide decent work for young workers, parents and caregivers ([Principle 3](#))

The GRI standard:
Reference 103-2

1.3 Reporting & Actions

1.3.1 Reporting & Actions: Collaboration with or donations to NGOs

Indicator 1.3.1

Is the company collaborating with or making donations to any non-governmental organisations (NGOs) with a focus on children's rights?

Scoring Options

10 = Yes, the company is collaborating with and/or making donations to NGOs which focus on children's rights.

0 = No, the company does not collaborate with NGOs on children's rights, or information on these partnerships is not publicly available.

Why is this important?

A company can work to advance children's rights in partnership/collaboration with organisations such as NGOs or choose to donate money or volunteer time. This indicates the commitment of the company to advancing children's rights in the workplace, marketplace or wider community.

About the scoring

A score of 10 is given if the company has either a partnership with an organisation that works on children's rights issues or gives financial contributions and/or volunteering of employee time to such an organisation (e.g. UNICEF, Save the Children, PLAN, ECPAT, etc.).

A charitable donation can take the form of:

- Making monetary donations
- Inviting children for celebrations of important holidays (e.g. Xmas, Ramadan, etc.)
- Providing school materials
- Staff volunteering for charity/NGOs/others without a set corporate level programme

A partnership can be, e.g.:

- A joint programme with another organisation to benefit children
- A partnership to ensure expert input or advice regarding impact on children in relation to company operations, programmes etc
- Staff volunteering as part of a corporate programme to benefit children

In cases where the company donates money to an organisation and terms it a "partnership", for purposes of scoring it is not considered to be a collaboration/partnership and should instead be indicated as being a charity donation.

Initiatives whereby a company lets customers donate money to a charity without contributing its own funds/resources (e.g. matching contributions or similar) are not considered as the input from the company is minimal.

N.B. initiatives that only occur once, and is not part of a longer initiative are not considered.

Indicator reference

Children's Rights and Business Principles:

Governance & Collaboration - Reporting & Actions

- All business should meet their responsibility to respect children's rights and commit to supporting the human rights of children ([Principle 1](#))
- All business should respect and support children's rights in relation to the environment and to land acquisition and use ([Principle 7](#))
- All business should reinforce community and government efforts to protect and fulfil children's rights ([Principle 10](#))

1.3.2 Reporting & Actions: Collaboration

Indicator 1.3.2

Is the company involved in any partnerships or initiatives addressing children's rights with partners other than NGOs?

Scoring Options

10 = Yes, the company is involved in one or several industry or other partnerships or initiatives that address children's rights.

5 = The company is involved in one or several industry or other partnerships or initiatives related to broader sustainability issues but not specifically focusing on children's rights.

0 = No, the company is not involved in industry partnerships or initiatives that address children's rights, or such partnerships are not publicly described.

Why is this important?

Because many of the issues arising where children's rights and business intersect are in fact systemic, a company acting alone will find their ability to have an impact on an issue is limited. On the other hand, through collaboration with other actors, including with other companies, industry associations or through public-private/private-private/academic partnerships, a company can contribute to enhancing children's rights in the workplace, marketplace or the wider community in a more substantial way than by acting alone.

About the scoring

A score of 10 is given if the company is a member in an industry association or initiative, public-private/private-private/academic partnership or involved in a collaboration between companies through which they explicitly address children's rights issues. Examples include:

- An initiative around ending child labour involving other companies.
- An initiative on preventing sexual exploitation online or in the tourism sector.
- Industry voluntary codes pertaining to, for instance, responsible marketing, nutritional values, product labelling, safe internet and mobile phone use, etc.

Examples of industry initiatives that involve children's rights issues (e.g.) that gives a score of 10 are:

- Better Cotton Initiative (BCI)
- GSMA (ICT)
- ETI (supply chain)
- ICI (cocoa)
- FairWear (apparel)
- Ethical Toy Foundation

A score of 5 is given if it is clear from public disclosures that the company is a member in an industry association or initiative, public/private, private/private or academic partnership in which they address wider human rights and sustainability issues, but children are not specifically and extensively included.

N.B. Involvement in a charity program is considered under indicator 1.3.1.

Indicator reference

Children's Rights and Business Principles:

- All business should meet their responsibility to respect children's rights and commit to supporting the human rights of children ([Principle 1](#))
- All business should contribute to the elimination of child labour, including in all business activities and business relationships ([Principle 2](#))
- All business should provide decent work for young workers, parents and caregivers ([Principle 3](#))
- All business should ensure that products and services are safe, and seek to support children's rights through them ([Principle 5](#))
- All business should use marketing and advertising that respect and support children's rights ([Principle 6](#))
- All business should respect and support children's rights in relation to the environment and to land acquisition and use ([Principle 7](#))
- All business should reinforce community and government efforts to protect and fulfil children's rights ([Principle 10](#))

2 Workplace

2.1 Policies & Commitments

2.1.1 Policies & Commitments: Minimum age of employment

Indicator 2.1.1

Does the company prohibit child labour?

Scoring Options

10 = Yes, the company publicly prohibits child labour.

5 = The company publicly prohibits violations of labour rights and human rights violations. Child labour is not specifically mentioned.

0 = No, the company has not made a public commitment to prohibit child labour, to labour rights or to human rights.

Why is this important?

It is important to take a public stand against child labour to demonstrate a commitment to the issue. Furthermore, it is required by many industry standards/organisations, such as the UN Global Compact and the Convention on the Rights of the Child.

About the scoring

A score of 10 is given if the company has a publicly available commitment against child labour expressed in, for example, a:

- Stand-alone policy
- Code of Conduct (CoC)
- Humans Rights policy
- Reference in an annual/sustainability report

There should be evidence of a clear commitment to working against child labour as defined by the ILO Conventions 138 and 182, although some types of employment for teenagers may be legally permitted. A child is defined by the UN Convention on the Rights of the Child to be a person under the age of legal majority, usually under 18 years old.

A score of 5 is given if it is clear from public disclosures that the company prohibits human rights or labour rights violations, but children are not specifically and extensively included.

N.B. It is not necessary to have a zero-tolerance policy, for example, in relation to suppliers, as such measures might cause more harm than good for working children.

Indicator reference

Children's Rights and Business Principles:

- All business should meet their responsibility to respect children's rights and commit to supporting the human rights of children ([Principle 1](#))

Workplace - Policies & Commitments

All business should contribute to the elimination of child labour, including in all business activities and business relationships ([Principle 2](#))

Other:

- ILO [Convention 138](#)
- ILO [Convention 182](#)

2.1.2 Policies & Commitments: Decent working conditions & family-friendly policies

Indicator 2.1.2

Does the company have policies that support a family-friendly workplace and promote decent working conditions for parents or caregivers?

Scoring Options

10 = Yes, the company has a policy or public commitment to create a family-friendly workplace.

5 = The company is committed to promoting decent working conditions and not violating employees' rights, but there is no specific commitment to parents or caregivers.

0 = No, the company has not published any such commitments or policies.

Why is this important?

Workplace policies are important indicators of a company's commitment to the well-being of both employees and their families. For children's development and health, it is essential that they have access to their parents.

About the scoring

A score of 10 is given if the company has or displays a public commitment to supporting parents and providing work-life balance for their employees such as:

- Paid parental leave that goes beyond what is legally required
- Flexible working hours
- Quality childcare
- Child benefits
- A commitment to supporting working parents

These commitments can be found in, for example:

- A Human Resources policy
- A Code of Conduct (CoC)
- A Human Rights policy
- An Anti-discrimination policy
- A Gender-equality policy
- Relevant public disclosures in an annual/sustainability report

A score of 5 is given if it is clear from public disclosures that the company promotes decent working conditions and protects labour rights, but parents are not specifically and extensively focused on.

Indicator reference

Children's Rights and Business Principles:

- All business should provide decent work for young workers, parents and caregivers ([Principle 3](#))

2.2 Implementation

2.2.1 Implementation: Materiality assessment

Indicator 2.2.1

Does the company identify child labour as material or salient for their business?

Scoring Options

10 = Yes, the company identifies child labour as material or salient for their business.

5 = The company identifies human or labour rights topics as material or salient. However, children's rights are not specifically mentioned.

0 = No, the company does not identify children's rights, labour rights or human rights as material or salient for their business, or an analysis of this type is not publicly available.

Why is this important?

To show that the company takes children's rights issues seriously, children's rights should, at a minimum, be considered in a materiality assessment or in an assessment of salient human rights issues (or be included in a larger group of questions therein, e.g. decent labour or human rights). The way that companies conduct materiality assessments often exclude children as stakeholders. The consequences are that topics relating to company impact that are important to children are not considered or are considered less important.

About the scoring

A score of 10 is given if child labour - either in the company's own operations or in the supply chain - is a topic in a publicly available materiality analysis/matrix, or it is clear from reporting related to material/salient issues that these topics are included under broader ones, such as:

- Human rights
- Labour rights
- Gender equality
- Non-discrimination policy
- Employees
- Supply chain management

E.g. if child labour is included in, for instance, Human or Labour Rights and if these topics are set forth as being material. Note, if a children's rights topic such as child labour has been considered, but is not stated to be a prioritized/top material issue, it is nonetheless assigned a score of 10.

A score of 5 is given if it is clear from a publicly available materiality analysis/matrix that human rights are considered salient/material, but children's rights are not specifically and extensively identified as salient/material.

Indicator reference

Children's Rights and Business Principles:

- All business should meet their responsibility to respect children's rights and commit to supporting the human rights of children ([Principle 1](#))

2.2.2 Implementation: Supplier assessment

Indicator 2.2.2

Does the company conduct supplier assessments or audits with regard to child labour?

Scoring Options

10 = Yes, the company conducts supplier assessments or audits to identify risks for or incidents of child labour.

5 = The company conducts supplier assessments or audits to identify risks regarding human rights and labour rights. However, children's rights are not specifically mentioned.

0 = No, the company does not conduct supplier assessments or audits regarding children's rights, labour rights or human rights, or this information is not publicly available.

Why is this important?

To be able to monitor an issue such as child labour among suppliers, it is of vital importance to make suppliers aware that it is an issue they are measured against.

About the scoring

A score of 10 is given if it is clear from the company's public disclosures that child rights issues such as child labour are among the topics that suppliers are assessed against in initial supplier assessments (pre-contract) and/or in audits of existing suppliers. We're expecting that the company describes the process for supplier assessments and the issues they focus on.

A score of 5 is given if it is clear from the company's public disclosures that they assess and/or audit their suppliers on human and labour rights, but child labour is not part of supplier assessments and/or audits.

Reporting on child labour or decent working conditions is considered under 1.3.1 Reporting & Action.

Indicator reference

Children's Rights and Business Principles:

- All business should contribute to the elimination of child labour, including in all business activities and business relationships ([Principle 2](#))
- All business should respect and support children's rights in security arrangements ([Principle 8](#))

The GRI standard:

Reference 408-1, 412-13, 414-1

2.3 Reporting & Actions

2.3.1 Reporting & Actions: Reporting

Indicator 2.3.1

Does the company report on risks or incidents regarding child labour?

Scoring Options

10 = Yes, the company publicly reports on risks or actual incidents of child labour in their own operations or for their suppliers.

5 = The company publicly reports on risks of or actual incidents of labour or human rights violations in their own operations and for their suppliers. Child labour is not specifically reported on.

0 = No, the company does not report on risks of or actual incidents of labour or human rights violations for its own operations or those of suppliers, or this reporting is not publicly available.

Why is this important?

To show commitment to a policy against child labour, it is important to be transparent about how it is being implemented and to what extent it is being complied with, so that any remedial action can be assessed against the prevalence of the issue.

About the scoring

A score of 10 is given if the company has a publicly available statement on e.g.:

- Identified risks or incidents of child labour. N.B. that reporting on no cases or zero cases also receives a score of 10
- Remedial action taken with identified cases

A statement on identified risks for child labour in certain geographies, products or suppliers, through e.g. a supplier assessment/audit procedure or impact assessment will also rate full points.

A score of 5 is given if the company has a publicly available statement on e.g.:

- Identified risks or incidents of violated labour rights. N.B. that reporting on no cases or zero cases also receives a score of 5
- Remedial action taken with identified cases

Indicator reference

Children's Rights and Business Principles:

- All business should meet their responsibility to respect children's rights and commit to supporting the human rights of children ([Principle 1](#))

The GRI standard:

Reference 408-1

2.3.2 Reporting & Actions: Minimum age of employment

Indicator 2.3.2

Is the company working actively with a programme or initiative to prevent or remedy child labour?

Scoring Options

10 = Yes, the company is working actively to prevent or remedy child labour, for example, through age-checks or remediation programmes.

5 = The company is working actively to prevent or remedy labour rights violations such as trafficking, modern slavery or forced labour. Child labour is not a specific focus.

0 = No, the company is not working actively to prevent or remedy child labour or labour rights violations, or there is no information that is publicly available.

Why is this important?

By simply prohibiting it, child labour is not abolished. Indeed, the situation can go from bad to worse because children often tend to then shift into other work, work that is potentially more precarious/hazardous. A company committed to ending child labour better serves its commitment through activities seeking to prevent child labour or remediate any identified cases, or preferably, both.

About the scoring

A score of 10 is given if the company publicly describes an initiative with the purpose of preventing or addressing the issue of child labour (within own operations or those of suppliers), e.g. through:

- Age-checks
- Remediation programmes
- Apprenticeship programmes for under 18's
- Training programmes for employees or suppliers

Such programmes or initiatives can be in collaboration with e.g.:

- NGOs
- Industry peers
- Government authorities

Because child labour is a systemic issue, programmes of this type needn't be entirely driven by a single company acting alone. The company's own foundation/charity organisation (or an entity of this type administered with other companies in the same group) which runs programmes is also counted as their own programme. If, for example, scholarships to under 18s focused on preventing child labour through education are directly administered by the company/foundation, it counts as the company's own individual program. In cases where the company/foundation donates to charity for the same purpose, it is considered under Indicator 4.1.1.

A score of 5 is given if it is clear from public disclosures that the company is working actively to prevent or remedy labour rights violations such as trafficking, modern slavery or forced labour, but child labour is not a specific focus.

N.B. If the programme consists solely of donations to an NGO/charity, it doesn't qualify here, but will be given a full score under Indicator 1.3.1 Collaboration.

Indicator reference

Children's Rights and Business Principles:

- All business should contribute to the elimination of child labour, including in all business activities and business relationships ([Principle 2](#))
- All business should reinforce community and government efforts to protect and fulfil children's rights ([Principle 10](#))

2.3.3 Reporting & Actions: Decent working conditions & family-friendly policies

Indicator 2.3.3

Is the company working actively to create a family-friendly workplace through improving working conditions for parents and caregivers?

Scoring Options

10 = Yes, the company is working actively to improve working conditions for parents and caregivers in their own operations and/or in their suppliers' operations.

5 = The company is working actively to improve working conditions for employees in their own operations and/or in their suppliers' operations. These programmes do not focus specifically on children or parents.

0 = No, the company is not working actively to improve working conditions for parents, caregivers, or employees in their own operations or in their suppliers' operations, or there is no information publicly available.

Why is this important?

One effective way to address corporate impact on children's lives is to establish activities that strive to address/remediate any negative impact and/or create positive impact for children (and their parents). By operating a workplace that considers the needs of parents, positive indirect impact for children might include: more time with their parents; access to day-care/schooling, and ability to breastfeed for a longer time period. Such initiatives have significant health and developmental benefits for children.

About the scoring

A score of 10 is given if the company has publicly available information showing that they are working actively to support parents and provide work-life balance for their employees such as:

- Programmes to incentivise parental leave (including for fathers)
- Offering on-site quality childcare or childcare subsidies to employees - or suppliers' employees
- Offering subsidies for tuition fees, etc. to support education for employees' children (under 18)
- Under circumstances where access to education is limited, providing educational solutions for employee's children, e.g. running schools or offering transport to existing schools, etc.
- Supporting breastfeeding by providing leave or breastfeeding facilities for working mothers
- Supporting pregnant workers and ensuring their well-being

A score of 5 is given if the company has programmes to ensure employee well-being more broadly, for instance:

- Working hours
- Wages and other non-monetary benefits
- Health and safety programmes
- Prevention of abuse/harassment
- Promoting gender equality

If the programme focuses only on getting women back to work after childbirth, without any provisions for, e.g. breastfeeding and/or childcare, it qualifies as a general programme and results in a score of 5, as the benefit for the child in this case is unclear.

N.B. If the programme consists entirely of donations to an NGO/charity, it doesn't qualify here, but it will be considered under Indicator 1.3.1 Collaboration.

[Indicator reference](#)

Children's Rights and Business Principles:

- All business should meet their responsibility to respect children's rights and commit to supporting the human rights of children ([Principle 1](#))
- All business should provide decent work for young workers, parents and caregivers ([Principle 3](#))

The GRI standard:
401-2

3 Marketplace

3.1 Policies & Commitments

3.1.1 Policies & Commitments: Marketing and Advertising

Indicator 3.1.1

Is the company committed to responsible marketing and labelling to children?

Scoring Options

10 = Yes, the company is publicly committed to responsible marketing and labelling to children. This includes marketing that children may be exposed to despite it not being directed at them.

5 = The company is publicly committed to responsible marketing and labelling, but this commitment does not specifically relate to children.

0 = No, the company is not explicitly committed to responsible marketing and labelling, or this commitment is not publicly available.

Why is this important?

It is important that companies show a public commitment to incorporating a children's rights perspective into their marketing and advertising activities, thereby acknowledging the differences between adults and children as consumers, as target groups/stakeholders, and empowering parents and children to make informed decisions. It should be noted that holds true even when children are not the target audience for marketing/external communications. Why? Because they often have access to/are subject to messages aimed at adults, e.g. through billboards or targeted advertising in social media platforms and stand to be influenced by messaging, images, etc. to an even greater extent than adults.

About the scoring

A score of 10 is given if the company has a public commitment to responsible marketing, advertising or labelling with a specific reference to children, in for example a:

- Code of Conduct
- Sustainability Report
- Annual Report
- Responsible marketing policy

Examples of commitments to responsible marketing, advertising or labelling are:

- Reinforcing positive images
- Eliminating negative stereotypes
- Not using sexualized body images
- Supporting healthy diets or lifestyles

A score of 5 is given if the company has a public commitment to responsible marketing, advertising or labelling, but children are not a specific focus.

N.B. This also applies when children are not the target consumer group, e.g. through an ethical policy on using material depicting children and/or committing to eliminating the use of negative stereotypes and/or behaviours that can harm children.

Indicator reference

Children's Rights and Business Principles:

- All business should use marketing and advertising that respect and support children's rights ([Principle 6](#))

3.1.2 Policies & Commitments: Product responsibility

Indicator 3.1.2

Is the company committed to ensuring product safety and product responsibility in relation to products and services that are likely to be used by children or which children could come into contact with?

Scoring Options

10 = Yes, the company is publicly committed to ensuring product safety and product responsibility in relation to products that are likely to be used by children or to come into contact with.

5 = The company is publicly committed to ensuring product safety and product responsibility, but this commitment does not specifically cover children.

0 = No, the company is not committed to product safety and product responsibility, or this commitment is not publicly described.

Why is this important?

It is important that a company shows commitment to ensuring the safety of the child consumer (even if indirect), thereby also recognizing that the needs, and vulnerabilities, of children differ from the needs of adult consumers, by e.g. commitment to: conducting testing and research of products that are potentially consumed by children; ensuring that children aren't harmed by exposure to a product/service. It is also the positive actions supporting children's rights through offering products and services that are essential for children's survival and development; or seeking opportunities to support children's rights through products and services, for example through seeking to improve children's rights already in product development.

About the scoring

A score of 10 is given if the company is committed to product responsibility in relation to children as a stakeholder group, for example in a:

- Code of Conduct
- Sustainability Report
- Annual Report
- Product safety policy

A score of 5 is given if the company is committed to product safety and responsibility including trying to create a positive impact on human rights through products, but children are not a specifically and extensively focused on.

N.B. Increasing positive impact through, for example, maximizing accessibility and availability of products and services for children and seeking opportunities to support children's rights through products and services, is also considered when assessing product responsibility.

Indicator reference

Children's Rights and Business Principles:

- All business should ensure that products and services are safe, and seek to support children's rights through them ([Principle 5](#))

3.2 Implementation

3.2.1 Implementation: Materiality assessment

Indicator 3.2.1

Does the company identify responsible marketing or product responsibility regarding children as material or salient for their business?

Scoring Options

10 = Yes, the company identifies responsible marketing or product responsibility regarding children as material or salient.

5 = The company identifies responsible marketing and product responsibility as material or salient, but this is not related to children explicitly.

0 = No, the company does not identify responsible marketing or product responsibility as material or salient, or this analysis is not publicly described.

Why is this important?

To show that the company takes children's rights issues seriously, children's rights should, at a minimum, be considered in a materiality assessment or in an assessment of salient human rights issues (or be included in a larger group of questions therein, e.g. decent labour or human rights). The way that companies conduct materiality assessments often exclude children as stakeholders. The consequences are that topics relating to company impact that are important to children are not considered or are considered less important.

About the scoring

A score of 10 is given if child rights issues, e.g. responsible marketing or product responsibility for children, is a topic publicly described in a materiality analysis/matrix, or if it is evident from reporting related to material/salient issues that these topics are included under broader ones, such as:

- Responsible marketing
- Product safety
- Inclusion and diversity

N.B, even if a child rights' issue isn't categorized as a prioritized/top material or salient issue, a score of 10 is given if it has been considered despite not being prioritized.

A score of 5 is given if responsible marketing or product responsibility is a topic publicly described in a materiality analysis/matrix, or if it is evident from reporting related to material/salient issues that these topics are included under broader ones, but children are not a specifically and extensively focused on.

Indicator reference

Children's Rights and Business Principles:

- All business should meet their responsibility to respect children's rights and commit to supporting the human rights of children ([Principle 1](#))

The GRI standard:

Reference 102-47, 103-1

3.3 Reporting & Actions

3.3.1 Reporting & Actions: Marketing and Advertising

Indicator 3.3.1

Does the company report on either their positive impact from marketing initiatives on children or incidents of non-compliance with respect to their voluntary commitment or to formal regulations on marketing to children including advertising, promotion and labelling?

Scoring Options

10 = Yes, the company reports on positive impact from marketing initiatives on children or incidents of non-compliance with respect to a voluntary commitment or to regulations on marketing to children including advertising, promotion and labelling (even when they are not direct consumers/target audience).

5 = The company reports on incidents of non-compliance with their commitment or regulations on marketing communications, but it does not differentiate between children and adult consumers.

0 = No, the company does not report on incidents of non-compliance with regulations and/or voluntary codes on marketing communications, or these reports are not publicly available.

Why is this important?

This indicator follows up on indicator 3.1.1 "Is the company committed to responsible marketing and labelling to children?". A company shows commitment to responsible marketing in relation to children by transparently disclosing information on the company's performance. If, for example, there is a policy on responsible marketing, it is important to also show what the outcomes/impact of this policy have been.

About the scoring

A score of 10 is given if the company has a publicly available statement on:

- The number of incidences of non-compliance in regard to formal legal or regulated requirements related to marketing, advertising and labelling of products and services
- The number of incidences of non-compliance regarding voluntary commitments to industry marketing codes or regulations
- The number of incidences of non-compliance with internal policies or commitments which address marketing, advertising and labelling activities

To receive a score of 10, the information needs to relate to children as a specific group and be clearly disclosed.

A score of 5 is given if the company reports on incidences of non-compliance with their commitment to responsible marketing, or regulations on marketing communication, but incidences involving children are not specifically reported on.

N.B. reporting of no cases or full compliance also receives a score of 5 or 10, depending on whether there is a reference to children in the policy or commitment that the reporting refers to (see 3.1.1).

Indicator reference

Children's Rights and Business Principles:

Marketplace - Reporting & Actions

- All business should meet their responsibility to respect children's rights and commit to supporting the human rights of children ([Principle 1](#))
- All business should use marketing and advertising that respect and support children's rights ([Principle 6](#))

The GRI standard:

Reference 417-2 or 417-3

3.3.2 Reporting & Actions: Product Responsibility

Indicator 3.3.2

Does the company report on either their positive impact on children from product responsibility initiatives or incidents of non-compliance with respect to their voluntary commitment or formal regulations on product safety and the impacts of their products and services on children's health and safety?

Scoring Options

10 = Yes, the company reports on positive impact from product responsibility initiatives on children or incidents of non-compliance with voluntary commitments or formal regulations on product safety and the impacts of their products and services on children's health and safety (even when children are not direct consumers).

5 = The company reports on incidents of non-compliance with respect to voluntary commitments or formal regulations on product safety and the impacts of their products and services on consumer's health and safety, although not specifically on the effects on children.

0 = No, the company does not report on incidents of non-compliance with respect to their voluntary commitment or formal regulations on product responsibility and the impacts of their products and services on health and safety, or this reporting is not publicly available.

Why is this important?

This indicator follows up on indicator 3.1.2 "Is the company committed to ensuring product safety and product responsibility in relation to products and services that are likely to be used by children or which children could come into contact with?". A company shows commitment to a policy on product safety in relation to children by transparently disclosing information on the company's performance. If, for example, you have established a policy on product safety/responsibility, it is important to also disclose what the outcome/impact of this policy has been.

About the scoring

A score of 10 is given if the company has a publicly available statement on e.g.:

- The number of incidences of non-compliance in regard to formal legal or regulated requirements related to product safety or recalls
- The number of incidences of non-compliance in regard to voluntary commitments with industry codes or regulations addressing product safety or recalls
- The number of incidences of non-compliance with their own policies or commitments addressing product safety or recalls

To receive a score of 10, the information needs to relate to children as a specific group, clearly disclosed. N.B. reporting of no cases also gives points.

A score of 5 is given if the company has such public reporting as described above, but incidences involving children are not specifically reported on.

Indicator reference

Children's Rights and Business Principles:

- All business should meet their responsibility to respect children's rights and commit to supporting the human rights of children ([Principle 1](#))

Marketplace - Reporting & Actions

- All business should ensure that products and services are safe, and seek to support children's rights through them ([Principle 5](#))

The GRI standard:
Reference 416-2

3.3.3 Reporting & Actions: Programmes on Responsible Marketing or Product Responsibility

Indicator 3.3.3

Is the company actively working to promote responsible marketing or improving product and service responsibility for children?

Scoring Options

10 = Yes, the company is working actively on creating more responsible marketing or improving product and service responsibility for children.

5 = The company is working on creating more responsible marketing and improving product and service responsibility, but these programmes are not explicitly focused on children.

0 = No, the company is not actively working on creating more responsible marketing or improving product and service responsibility, or this information is not publicly available.

Why is this important?

A company has great potential to have a positive impact on children's rights by conducting their own programmes or campaigns/initiatives in relation to: either their marketing and the opportunities that lie within this type of communication; or in relation to the safety of the product/service as well as how it might support children.

About the scoring

A score of 10 is given if the company has a publicly described programme or initiative showing that they are working actively to enhance product safety or responsible marketing with the purpose of advancing children's rights in the marketplace. These initiatives can be designed in relation to the industry within which the company operates, or they can be of a more generic nature, e.g.:

- Preventing or eliminating the risk that products or services might be used to abuse, exploit or otherwise harm to children
- Product development and design that seek to support children's development or specific needs
- Reinforcing positive imagery to support self-esteem and mental health through marketing or through product development
- Highlighting inclusion and diversity through marketing or product development
- ICT taking steps to provide a safe online environment
- Hotels/transport taking measures against child sexual exploitation
- Real estate sector considering children's needs when planning and executing projects.
- Banks providing financial education to children
- Producers of products that are harmful (or illegal) for children to consume conducting initiatives to protect children from such products
- Transportation and automobile producers taking interior (e.g. airbags) and exterior (e.g. pedestrian airbags) safety measures to increase the safety of all users, taking special precautions with regard to children's specific needs and vulnerabilities

A score of 5 is given if the company is involved in such initiatives or programmes, but these initiatives and programmes are not explicitly focused on children.

N.B. If the company's own foundation/charity organisation (or one administered with other companies in the same group) runs programmes or initiatives, this counts as their own programme. However, if the foundation only makes charitable donations to other organisations, it is not counted as a programme here. If this is the case, it is instead considered under Indicator 1.3.1 Collaboration.

Indicator reference

Children's Rights and Business Principles:

- All business should meet their responsibility to respect children's rights and commit to supporting the human rights of children ([Principle 1](#))
- All business should ensure that products and services are safe, and seek to support children's rights through them ([Principle 5](#))
- All business should use marketing and advertising that respect and support children's rights ([Principle 6](#))

4 Community & Environment

4.1 Policies & Commitments

4.1.1 Policies & Commitments: Resource use & damage to the environment

Indicator 4.1.1

Is the company committed to measurable reduction targets regarding their environmental impact?

Scoring Options

10 = Yes, the company is committed to reducing their negative environmental impact and has specific reduction targets.

5 = The company has a general commitment to reduce their negative environmental impact but has no specific reduction targets.

0 = No, the company does not have an explicit commitment to reducing their environmental impact, or their commitment is not publicly available.

Why is this important?

A commitment to reducing negative environmental impacts reflects a company's commitment to the wider community and displays an awareness on the part of the company of its responsibilities as a corporate citizen. Specific reduction targets indicate a stronger commitment than do indefinite statements to reduce emissions/impact more broadly.

Despite the fact that commitments regarding environmental impact do not typically reference children as a specific group, any environmental impact has a significant impact on children's lives, both directly (through pollution and health impacts, for example) and indirectly by virtue of the fact that children will live with any environmental damage - especially climate change - for longer than adults will, which translates into a greater overall impact on their lives.

About the scoring

A score of 10 is given if the company has a clear and public commitment to reduce their negative environmental impact through:

- Setting specific reduction targets, thereby enabling the company to measure its progress

A score of 5 is given if the company has a general commitment to reducing their environmental impact, but no specific reduction targets.

N.B. This indicator does not require specific mention of children in disclosures as it is not customary for companies to report on their environmental efforts in this way. However, this topic, as has been described under "Why is this important" is especially relevant to children. We would therefore welcome a more explicit reference to children by companies in their policies on environmental impact.

Indicator reference

Children's Rights and Business Principles:

- All business should respect and support children's rights in relation to the environment and to land acquisition and use ([Principle 7](#))

4.1.2 Policies & Commitments: Community impacts

Indicator 4.1.2

Is the company committed to reducing their negative community impacts and increasing their positive contribution to the local community?

Scoring Options

10 = Yes, the company is committed to increasing their positive impact and/or reducing their negative impact on the community and specifically children, even beyond the scope of their own operations.

5 = The company is committed to increasing positive impact and/or reducing negative impact on the community, even beyond the scope of their own operations. Children are not specifically mentioned.

0 = No, the company is not explicitly committed to reducing negative community impacts or increasing its positive contribution to the local community, or this commitment is not publicly available.

Why is this important?

A commitment to the community shows a company's commitment to society as well as an awareness of its impacts on the wider community and its license to operate. It also demonstrates an understanding of a corporation's responsibility to protect its surrounding community beyond the scope of its own operations.

About the scoring

A score of 10 is given if the company has a clear and public commitment in relation to the impact it can have on children in the community beyond the scope of its own operations, e.g.:

- Displacement of communities when acquiring land for business use
- Impact resulting from traffic/logistics
- Noise and disturbing sounds
- Ability to move freely and safely within the community
- Access to quality healthcare and education

A score of 5 is given if the company has such a clear commitment, but children are not specifically mentioned.

Indicator reference

Children's Rights and Business Principles:

- All business should respect and support children's rights in relation to the environment and to land acquisition and use ([Principle 7](#))

4.2 Implementation

4.2.1 Implementation: Materiality assessment

Indicator 4.2.1

Does the company identify their environmental or community impacts in relation to children as material or salient to their business?

Scoring Options

10 = Yes, the company identifies their environmental or community impact in relation to children as material or salient.

5 = The company identifies their environmental or community impact as material or salient, but children are not specifically mentioned.

0 = No, the company does not identify their environmental impact or their impact on communities as material or salient, or this analysis is not publicly available.

Why is this important?

To show that the company takes children's rights issues seriously, children's rights should, at a minimum, be considered in a materiality assessment or in an assessment of salient human rights issues (or be included in a larger group of questions therein, e.g. decent labour or human rights). The way that companies conduct materiality assessments often exclude children as stakeholders. The consequences are that topics relating to company impact that are important to children are not considered or are considered less important.

About the scoring

A score of 10 is given if the company publicly describes their materiality assessment and if children's rights in the community and in relation to the environment are:

- Included as a topic in a materiality analysis/matrix
- Incorporated under broader material or salient topics (e.g. community issues, environment or human rights)

Note, even if this topic is not stated as a prioritized/top material issue, it has been given consideration, and therefore still results in a point.

A score of 5 is given if the company identifies environmental or community impact as material or salient, but children are not specifically considered material or salient.

N.B. Materiality in relation to children in the community regarding child labour is not included here but is covered under Indicator 2.2.1. Likewise, commitments to children in the community related to the company's service, product or marketing activities are covered under Indicator 3.2.2.

Indicator reference

Children's Rights and Business Principles:

- All business should meet their responsibility to respect children's rights and commit to supporting the human rights of children ([Principle 1](#))

Community & Environment - Implementation

The GRI standard:
Reference 102-47, 103-1

4.2.2 Implementation: Supplier assessment

Indicator 4.2.2

Does the company conduct supplier assessments or audits with regard to their suppliers' environmental or community impacts on children?

Scoring Options

10 = Yes, the company conducts supplier assessments or audits to understand their suppliers' impact on children in relation to the environment or on children in the community.

5 = The company conducts supplier assessments or audits regarding their suppliers' impact on environment or the community. Children, however, are not specifically mentioned.

0 = No, the company does not conduct supplier assessments or audits with regard to their suppliers' impact on environment or the community, or this practice is not publicly described.

Why is this important?

A large part of many companies' impacts on children's lives is through their supply chain. To be able to monitor issues such as consequences of suppliers' environmental or community footprint, it is of vital importance to clearly convey to suppliers that these are issues they will be measured on.

About the scoring

A score of 10 is given if the company's publicly available information includes a clear description of actual or potential impact that their suppliers have on children in relation to environmental performance, e.g.:

- Health or developmental impact on children
- Impact on children in the community as a consequence of operations/facilities (i.e. use of land, traffic hazards, indigenous communities, etc.)

A score of 5 is given if these assessments and audits focusing on suppliers' impact on the environment and the community does not explicitly focus on children.

N.B. We are looking at whether the company describes the process for supplier assessments or audits, as well as which issues they focus on.

Indicator reference

Children's Rights and Business Principles:

- All business should respect and support children's rights in relation to the environment and to land acquisition and use ([Principle 7](#))
- All business should respect and support children's rights in security arrangements ([Principle 8](#))

The GRI standard:

Reference 103-2, 308-1, 414-1

4.3 Reporting & Actions

4.3.1 Reporting & Actions: Resource use and damage to the environment

Indicator 4.3.1

Does the company report on its environmental impact?

Scoring Options

10 = Yes, the company discloses information on their environmental impact as well as their progress in reaching their reduction targets.

5 = The company discloses information on their environmental impact. There is no information on reduction targets and the progress being made towards achieving them.

0 = No, the company does not report on their environmental impact, or this reporting is not publicly available.

Why is this important?

This indicator follow up on indicator 4.1.1 "Is the company committed to measurable reduction targets regarding their environmental impact?". A company which discloses its own environmental performance (and that of its supply chain) shows a commitment to upholding its environmental policy. An even stronger commitment is evident if the disclosure shows performance in relation to specific targets.

About the scoring

A score of 10 is given if the company is:

- Reporting on the environmental impact of its own operations and supply chain (e.g. GHG emission in scope 1-3)
- Reporting on the annual progress towards set reduction targets to measure the company's improvements

A score of 5 is given if this reporting does include information on or progress on reduction targets.

Indicator reference

Children's Rights and Business Principles:

- All business should respect and support children's rights in relation to the environment and to land acquisition and use ([Principle 7](#))

The GRI standard:

Reference 301-1, 305, 306, 307 for impacts in own operations and 308-2 for impacts in supply chains

4.3.2 Reporting & Actions: Community impacts

Indicator 4.3.2

Does the company disclose actual or potential negative impacts on children in communities, beyond the scope of operations?

Scoring Options

10 = Yes, the company discloses actual or potential negative impacts on children in the local communities, beyond the scope of operations.

5 = The company discloses actual or potential negative impacts on local communities but does not report on children specifically.

0 = No, the company does not disclose actual or potential negative impacts on local communities, or this reporting is not publicly available.

Why is this important?

This indicator follows up on indicator 4.1.2 "Is the company committed to reducing their negative community impacts and increasing their positive contribution to the local community?". It's important to recognize that much of the impact a company has on children's lives in the communities surrounding its operations, or in the community at large, is potentially harmful in a variety of ways, i.e. increased traffic, lack of safe spaces to play due to land use, waste management, increase in sexual exploitation in relation to e.g. mega projects, etc.

A company that reports on its actual or potential negative community impacts shows a clear commitment to the community and demonstrates an understanding of its wider impacts and responsibilities.

About the scoring

A score of 10 is given if there is publicly available information with specific reference to children on, e.g.:

- Identified risks for or incidents related to increased traffic
- Lack of safe spaces to play as a result of land use
- Increase in sexual exploitation in relation to mega infrastructure projects

A score of 5 is given if there is reporting on community impacts, but children are not specifically reported on.

N.B. reporting on no findings of actual or potential impact also counts for a score. Disclosure on positive impact is considered under 4.3.3.

Indicator reference

Children's Rights and Business Principles:

- All business should meet their responsibility to respect children's rights and commit to supporting the human rights of children ([Principle 1](#))
- All business should respect and support children's rights in relation to the environment and to land acquisition and use ([Principle 7](#))

The GRI standard:
Reference 413-2

4.3.3 Reporting & Actions: Community and environment programmes

Indicator 4.3.3

Is the company actively working to reduce their environmental impact on children, or focusing on their negative or positive impact on children in communities?

Scoring Options

10 = Yes, the company is working actively to reduce their environmental impact on children, or working to improve their negative or positive impact on children in the community.

5 = The company is working actively to reduce their environmental impact or working to improve their community impact, but these programmes/projects are not explicitly focused on children.

0 = No, the company does not work actively to reduce their environmental impact or improve their community impact, or these programmes are not publicly described.

Why is this important?

Companies have a broad impact on society and the environment directly, through operations, and indirectly as well. They also often have access to economic resources and technical skills which can contribute to solving problems that are particularly important to children, for example, in regard to access to healthcare, education and social protection. While such issues are primarily the responsibility of the public sector, business has a key role, too, both in environments where state protection is weak and in cases where companies want to contribute (pay back) to society by, for example, supporting children's access to quality education. A company displays its commitment to contributing positively to the wider community by actively driving its own programmes and/or projects.

About the scoring

A score of 10 is given if the company has a publicly described programme or initiative showing that they are working actively to contribute positively to the wider community, with a particular focus on advancing children's rights. Internal programmes can include, e.g.:

- The company's own foundation/charity organisation (or one with other companies in the same group) which runs community or environment programmes
- Scholarships to the wider community administered by the company
- Providing and coordinating health or education initiatives for children

If the company or its foundation simply make charitable donations to other organisations, it does not qualify under this question, which looks at company-run programmes rather than efforts that support initiatives undertaken by other organisations.

A score of 5 is given if the company is actively working on creating a positive impact on the communities touched by their business, but children are not specifically focused on.

N.B. programmes that focus on prevention or remediation of child labour are not considered here; they are addressed under Indicator 2.3.2. If a programme consists solely of donations to an NGO or a charity, it doesn't qualify here, but falls instead under Indicator 1.3.1 Collaboration.

Indicator reference

Children's Rights and Business Principles:

- All business should meet their responsibility to respect children's rights and commit to supporting the human rights of children ([Principle 1](#))
- All business should respect and support children's rights in relation to the environment and to land acquisition and use ([Principle 7](#))

The GRI standard:

Reference 413-1