

Sector scorecard



BUSINESS TO BUSINESS- B2B



In collaboration with:



The State of Children's Rights and Business 2025

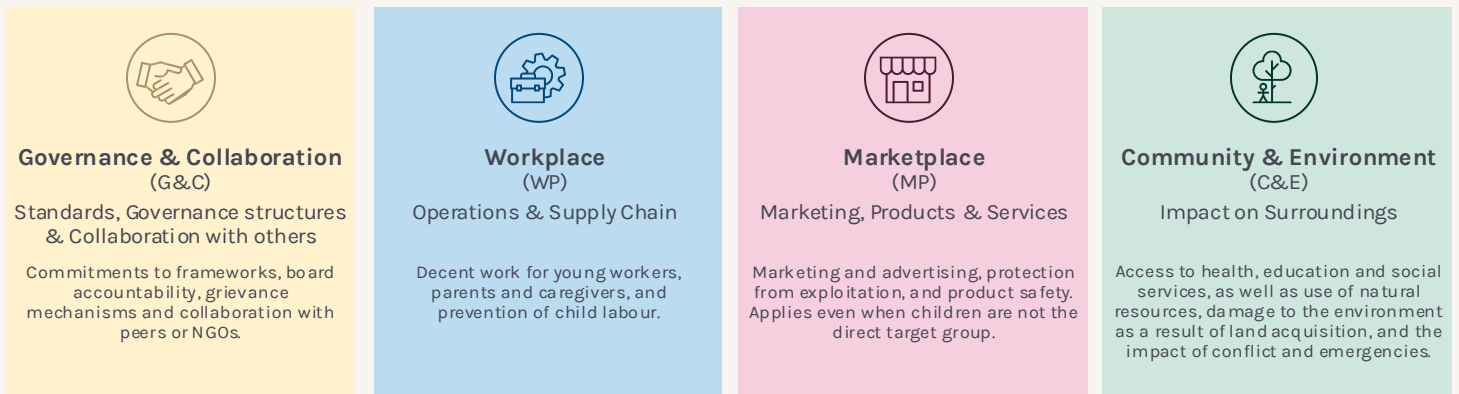
Part of the Global Child Forum Corporate Sector and Children's Rights Benchmark

About the scorecard

The set of indicators that companies in this scorecard have been benchmarked against align with the **Children's Rights and Business Principles**¹, and are organized into four impact areas: Governance & Collaboration, Workplace, Marketplace, and Community & Environment. These impact areas provide an

overview of what companies are doing in each of these spheres of influence, allowing them to identify areas of improvement in relation to their operations. The corporate response of companies is important when assessing the degree of influence as well as areas of improvement for each impact area. Therefore, the impact areas are

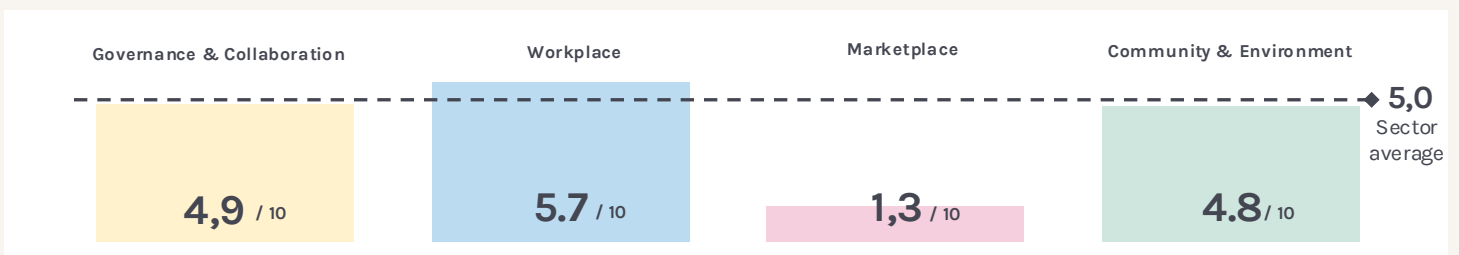
structured by three subcategories, namely, Policies & Commitments; Implementation; and Reporting & Actions, where these sub-categories are viewed as corporate responses to children's rights related issues. The boxes below present a short overview of what the different impact areas measure².



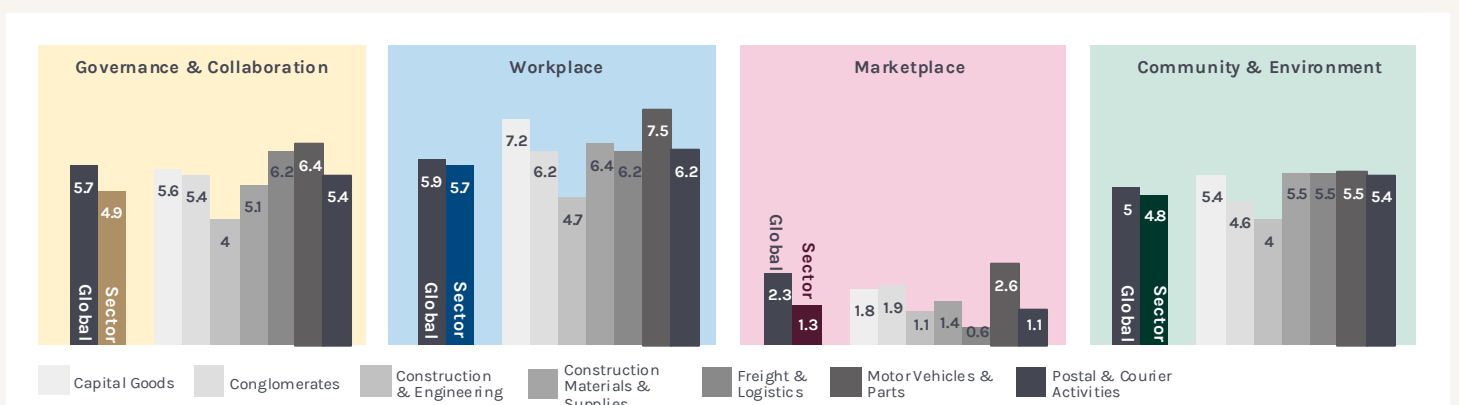
¹ A comprehensive framework for understanding and addressing the impact of business on the rights and well-being of children developed by UN Global Compact, UNICEF and Save the Children.

² To learn more about Global Child Forum's methodology, access it [here](#).

1.1 Sector Average Score



1.2 Industry vs Sector and Global¹



¹ More information on the Industries can be found on the second page of this Sector Scorecard.

Sector description

Business to Business – B2B includes companies that produce and sell services to other businesses rather than to individual consumers. Industries included in the sector are *Capital Goods, Motor Vehicles & Parts, Construction & Engineering, Freight & Logistics, Construction Materials & Supplies, Conglomerates and Postal & Courier Activities*.

No. of companies in sector	280
Capital Goods	27
Motor Vehicles & Parts	15
Construction & Engineering	117
Freight & Logistics	34
Construction Materials & Supplies	41
Conglomerates	25
Postal & Courier Activities	21

About our weightings

Our methodology consists of four impact areas (Governance & Collaboration, Workplace, Marketplace, and Community & Environment). The Governance & Collaboration impact area covers topics we consider to be equally important, independent of sector. Hence, the **same weight is applied for this impact area across the board** when calculating the final score. However, this is not the case for the other three impact areas as **each sector face different risks and possibilities when considering their material reality caused by their operations**. For more information, see our [Methodology](#).

1.3 Business to Business – B2B

Although the B2B sector's direct interactions with children are limited, they nevertheless have an important role to play in addressing environmental impacts as well as human rights topics. By adopting a children's rights lens, the challenges within the B2B sector's value chain can be partially addressed through community programmes improving children's health and safety in communities where B2B companies operate. Furthermore, risk assessments, disclosure of child labour incidents within supply chains, and disclosure of GHG emissions are necessary to uncover and highlight critical issues faced by the B2B sector.

Work-life balance, the safety of parents, addressing child labour

issues in supply chains, and disclosure as to potential risks or actual child labour incidents are a few material topics related to the **workplace** area in the B2B sector. These issues can be addressed through family-friendly workplace policies, safe practices and standards for employees, and clear and transparent prohibition of child labour, followed by monitoring and reporting.

Because companies in the B2B sector produce and sell services to other businesses, their influence on individual consumers in the **marketplace** is limited compared to other sectors. As a result, this impact area carries less weight in the context of B2B industries and has a relatively minor influence on the

overall score. However, the B2B sector can positively impact children in several ways in the marketplace. Examples include designing safe products, thereby preventing users (i.e., employed parents at purchasing businesses) from coming to harm.

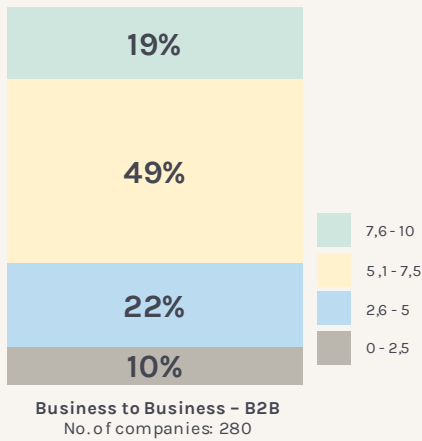
Key challenges for B2B companies in the **community & environment** concern their carbon footprint and transition to renewable energy sources in direct and indirect operations. Since children are in the process of developing physically, they're more susceptible to harm from pollution and the negative effects of climate change. Therefore, the B2B sector's conversion to renewable energy is relevant for children's health.

1.4 Material Topics³

Impact	Where	What	
Child labour	Supply chain	Work collaboratively with others against child labour in informal sector around supplier and/or beyond tier 1 (e.g. minerals and raw materials from the agricultural sector).	Workplace
Access to parents/child labour	Procurement/Supply chain	Ensure that purchasing practices (lead times and pay) are contributing to decent working conditions with suppliers.	Workplace
Children's health and safety	Products	Ensure children's safety, e.g. in road traffic, is considered in the design and development of heavy transportation vehicles and provision of logistics.	Marketplace
Future wellbeing of children	Operations/Supply chain	Reduce scope 1, 2, and 3 emissions, switch to renewable energy and recycle raw materials.	Community & Environment
Future wellbeing of children	Operations	Evaluate and prevent any risks to children in the surrounding community caused by road traffic/logistics, land use - reduced spaces to play, or pollution/waste.	Community & Environment

³ Governance and Collaboration is not present here as it contains only generic topics

1.5 Performance distribution



Disclaimer

Global Child Forum's assessments are based on publicly available data and specific criteria established at the time of analysis. These assessments do not necessarily capture all aspects of a company's operations, including ongoing controversies, incidents, or updates that may occur after the data collection period.

Our rankings and insights are intended to reflect the information available at the time of assessment and are meant to drive positive change in business practices concerning children's rights. We encourage companies to publicly disclose their efforts to address and remedy any impacts on children's rights, especially in cases of adverse actions.

While a company may receive a favorable assessment, this does not imply the absence of areas needing improvement, particularly if there are concerns related to children's rights abuses. Global Child Forum uses its platform to call for increased transparency, accountability, and continuous progress toward safeguarding children's rights. We aim to act as a catalyst for change, advocating for responsible business conduct and the promotion of children's rights in all aspects of operations.

1.6 Top 10 performing companies¹

Company name	Score	Collaboration & Governance	Workplace	Marketplace	Community & Environment	Country of HQ
Larsen & Toubro	8,8	8,8	10,0	2,0	7,4	India
Brigade Enterprises Ltd	8,7	9,4	9,4	4,5	7,4	India
ABB	8,7	10,0	9,4	1,9	6,6	Switzerland
Airbus	8,6	8,8	10,0	1,9	6,8	Netherlands
Charoen Pokphand Group	8,5	10,0	10,0	4,8	6,1	Thailand
Asia Cement	8,5	9,4	9,4	1,6	8,4	Taiwan, China
Reliance Industries	8,5	8,8	10,0	3,8	7,4	India
Owens Corning	8,5	8,1	10,0	4,4	7,4	United States
Lodha	8,5	10,0	9,4	1,0	6,1	India
CRH	8,5	8,1	8,8	2,6	8,4	Ireland

1.7 Top three performing indicators

Indicator	Indicator number	Percentage of companies scoring 10/10	Corporate response
Does the company prohibit child labour?	2.1.1	78%	Policies & Commitments
Is the company committed to reduction targets regarding their environmental impact?	4.1.1	65%	Policies & Commitments
Does the company report on its environmental impact?	4.3.1	63%	Reporting & Actions

1.8 Three challenging indicators

Indicator	Indicator number	Percentage of companies scoring 10/10	Corporate response
Is the company involved in initiatives addressing children's rights with partners other than NGOs?	1.2.1	19%	Reporting & Actions
Is the company working with an initiative to prevent or remedy child labour?	2.3.2	31%	Reporting & Actions
Has the company conducted a materiality assessment considering their environmental or community impact on children?	4.2.1	26%	Implementation



For more information on our indicators, see our [Methodology](#).

About our Sector Scorecards:

This scorecard is based on data collected by Global Child Forum in partnership with Boston Consulting Group. The results are based on publicly available data. However, we don't evaluate actual compliance with policies or outcomes of policies and/or programmes.

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GLOBAL CHILD FORUM

Founded in 2009 by the Swedish Royal Family, Global Child Forum is a leading forum for children's rights and business dedicated to innovative thinking, knowledge-sharing and networking. We believe in the power and responsibility of business, working in partnership with all parts of society, to create a prosperous, sustainable and just society for the world's children. In addition to our forums, Global Child Forum delivers research perspectives, best practices and risk assessment tools designed to unlock opportunities for business to integrate children's rights into their operations and communities.

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