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CHILDREN'S RIGHTS IN SUSTAINABILITY REPORTING

A guide for incorporating children's rights into GRI-based
reporting

Second edition with a foreword by GRI

unite for
children



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Foreword

The infringement of any child's rights is a tragedy. The fact that children's rights are still not enshrined in law in many countries, and that disreputable companies are profiting out of these infringements, is however even more shocking.

Customers, clients and consumers would be appalled to find goods that they have used were made at the expense of a child's wellbeing. Thankfully there is today a growing global consensus that business has a responsibility to respect human rights, and tools and insights developed by UNICEF, the UN Guiding Principles and GRI can all help protect children and transform businesses.

Evidence that the UN Guiding Principles on Business and Human Rights are taking hold can be seen in a number of promising initiatives. The updated Guidelines for Multinational Enterprises of the Organization for Economic Cooperation and Development (OECD), for example, now include a specific chapter on human rights that draws on the Guiding Principles. Furthermore, the content of the latest generation of GRI's Sustainability Reporting Guidelines – G4 – has been adapted to include many of the concepts outlined in the Guiding Principles, such as due diligence.

UNICEF's work to provide guidance for businesses that wish to report on how their practices respect and support children's rights should be applauded. Another very positive development is the creation of the Children's Rights and Business Principles, which provide a child rights perspective on the global standard on business and human rights established by the UN Guiding Principles.

GRI provides the most widely used global sustainability standard that enables companies to track and publicly disclose their sustainability impacts and performance, including on human rights issues – information that is increasingly of interest to investors, consumers, employees and other stakeholders. Reporting and disclosure on children's rights-related issues (beyond child labour) is significantly underdeveloped. This UNICEF publication will help businesses better understand how different disclosures and indicators in the GRI G3.1 and G4 Guidelines might be extended to integrate children's rights into sustainability measuring and reporting.

'Children's Rights in Sustainability Reporting' not only serves as a guide, but as an open invitation to all businesses everywhere to become aware of, address, and be transparent about their impacts on children's rights. GRI and UNICEF invite all companies to consider this resource as input in the preparation of their GRI sustainability reports and other public disclosure efforts.

GRI looks forward to future collaborations with UNICEF in this area and stands ready to support companies and other organizations in advancing their efforts in this important area of corporate responsibility.



Ernst Ligteringen

Chief Executive, GRI



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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 corporate social responsibility (CSR). The companion tools, 'Children's Rights in Impact Assessments'¹ and 'Children's Rights in Policies and Codes of Conduct'², provide companies with guidance on how to incorporate children's rights into a social or human rights impact assessment framework, as outlined 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.'³ The research and subsequent consultations with a variety of stakeholders provided the background for 'Children's Rights in Sustainability Reporting'.

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) Guidelines that can be used as the basis for reporting on children's rights.⁴ 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 (the 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.⁵

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

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

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

4 This document includes references to the GRI G3.1 Sustainability Reporting Guidelines (2011) and the GRI G4 Sustainability Reporting Guidelines (2013). These can be downloaded for free from GRI's website www.globalreporting.org

5 For more information and to access the full 'Guiding Principles' document, see www.business-humanrights.org/UNGGuidingPrinciplesPortal/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.⁶ 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.⁷ 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

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 adversely impact the rights of a child. 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.

⁷ For more information and the full text of the ILO Conventions, see 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 CSR 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.

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 disclosures, with annotations in italics that describe how the GRI disclosures might be extended to integrate children’s rights into sustainability measuring and reporting.

Using the GRI Guidelines to report on children’s rights

The GRI Guidelines offer a set of reporting principles and disclosures on a company’s economic, environmental and social performance and impacts and its governance approach.

There are two types of GRI Reporting Principles: a set of four principles for defining the content of the report and a set of six principles for ensuring the quality of the information included in the report. The principles for defining report content are Materiality, Stakeholder Inclusiveness, Sustainability Context and Completeness⁸. The following examples provide a child rights lens to these GRI principles:

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 the company’s sites and from entities, groups of entities, or elements outside of the company where significant impacts occur. ‘Balance’ is related to this and is a key GRI principle for defining report quality.⁹ 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.

⁸ The GRI Principles for Defining Report Content are defined in the [G4 Guidelines – Implementation Manual](#), pp. 9-13. The Implementation Manual also provides an explanation on how to apply the Principles and useful tests.

⁹ The other GRI Reporting Principles for Defining Report Quality are Clarity, Comparability, Accuracy, Timeliness and Reliability. These Principles are defined in the [G4 Guidelines – Implementation Manual](#), pp.13-16. The Implementation Manual also provides an explanation on how to apply the Principles and useful tests.

There are two kinds of disclosures in the GRI G4 Guidelines:

1. General Standard Disclosures: these disclosures set the overall context for the report, providing a description of the company and its reporting process. They apply to all companies, regardless of their materiality assessment. There are seven types of General Standard Disclosures, ranging from the company's strategic perspective on addressing sustainability issues, and how it involves stakeholders in this process, to how it approaches key issues such as governance and ethics and integrity.

2. Specific Standard Disclosures: these are divided into two areas:

Disclosures on Management Approach (DMA): The DMA provide the company with an opportunity to explain how it is managing its material economic, environmental or social impacts, thus providing an overview of its approach to sustainability issues. The DMA focus on three things: describing why an Aspect (i.e., sustainability subject or issue) is material, how its impacts are being managed, and how the approach to managing this Aspect is being evaluated.

Indicators: Indicators allow companies to provide comparable information on their economic, environmental and social impacts and performance. Much of this is in the form of quantitative data. Companies are only required to provide Indicators on Aspects that they and their stakeholders have identified as material to the business. The GRI G4 Guidelines contains Indicators for a wide range of sustainability issues. For example, these could include water usage, health and safety, human rights or a company's impact on local communities.

The tables in the following section focus on the linkages between the Children's Rights and Business Principles and the General Standard Disclosures¹⁰ and the Indicators in the GRI G3.1 and G4 Guidelines. Companies should use the DMA¹¹ outlined in the GRI Guidelines to report how they manage children's rights related impacts with respect to any sustainability issue that they have identified as most important for the company and its stakeholders, such as health and safety, employment conditions, marketing and advertising practices, etc.

¹⁰ These type of disclosures are called 'Strategy and Profile' in the GRI G3.1 Guidelines.

¹¹ The Disclosures on Management Approach (DMA) can be found on pages 63-65 of the [G4 Guidelines – Implementation Manual](#).

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 the disclosures: Policy; due diligence; impact assessment; integration; performance monitoring and reporting; 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 disclosures

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

Disclosure topic	
POLICY	
GRI G3.1 Guidelines	GRI G4 Guidelines
STRATEGY AND PROFILE DISCLOSURES: Governance: 4.8 Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation. <ul style="list-style-type: none"> Describe how children's rights are incorporated in commitments, policies or codes of conduct and/or reference to the Principles <p>Explain the degree to which these:</p> <ul style="list-style-type: none"> Are applied across the organization in different regions and department/units; and Relate to internationally agreed standards. Commitments to External Initiatives: 4.11 Explanation of whether and how the precautionary approach or principle is addressed by the organization. <ul style="list-style-type: none"> Describe the application of the precautionary principle with reference to avoiding harm to children 4.12 Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses. <ul style="list-style-type: none"> Mention the Principles as reference framework 	GENERAL STANDARD DISCLOSURES: Organizational Profile - Commitments to External Initiatives: G4-14 a. Report whether and how the precautionary approach or principle is addressed by the organization. <ul style="list-style-type: none"> Describe the application of the precautionary principle with reference to avoiding harm to children G4-15 a. List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses. <ul style="list-style-type: none"> Mention the Principles as reference framework Ethics and Integrity: G4-56 a. Describe the organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics. <ul style="list-style-type: none"> Describe how children's rights are incorporated in commitments, policies or codes of conduct and/or reference to the Principles

Disclosure topic	
IMPACT ASSESSMENT	
GRI G3.1 Guidelines	GRI G4 Guidelines
STRATEGY AND PROFILE DISCLOSURES: <p>Strategy and Analysis: 1.2 Description of key impacts, risks, and opportunities.</p> <p>➤ <i>Describe key impacts and risks related to children's rights and actions taken to address these</i></p> <p>Stakeholder Engagement: 4.14 List of stakeholder groups engaged by the organization. 4.15 Basis for identification and selection of stakeholders with whom to engage. 4.16 Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group. 4.17 Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.</p> <p>➤ <i>Describe children as a stakeholder group including participation and consultation. Describe whether the company consults or engages with other stakeholders or experts on children's rights, such as national authorities, civil society or advocacy organization, etc.</i></p> <p>INDICATORS:</p> <p>HR10 Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments</p> <p>➤ <i>Disaggregate by the number and percentage of human rights reviews and/or impact assessments that incorporated children's rights</i></p>	GENERAL STANDARD DISCLOSURES: <p>Strategy and Analysis: G4-2 a. Provide a description of key impacts, risks, and opportunities.</p> <p>➤ <i>Describe key impacts and risks related to children's rights and actions taken to address these</i></p> <p>Stakeholder Engagement: G4-24 a. Provide a list of stakeholder groups engaged by the organization. G4-25 a. Report the basis for identification and selection of stakeholders with whom to engage. G4-26 a. Report the organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process. G4-27 a. Report key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns.</p> <p>INDICATORS:</p> <p>G4-LA15 Significant actual and potential negative impacts for labour practices in the supply chain and actions taken</p> <p>➤ <i>Describe impacts on children's rights and actions taken</i></p> <p>G4-HR9 Total number and percentage of operations that have been subject to human rights reviews or impact assessments</p> <p>➤ <i>Disaggregate by the number and percentage of human rights reviews and/or impact assessments that incorporated children's rights</i></p> <p>G4-HR11 Significant actual and potential negative human rights impacts in the supply chain and actions taken</p> <p>➤ <i>Describe impacts on children's rights and actions taken</i></p>

Disclosure topic				
INTEGRATION				
GRI G3.1 Guidelines		GRI G4 Guidelines		
INDICATORS:		INDICATORS:		
	HR1 Percentage and total number of significant investment agreements and contracts that include human rights clauses or that have undergone human rights screening	► <i>Describe how children's rights are incorporated into criteria/clauses</i>	G4-LA14 Percentage of new suppliers that were screened using labour practices criteria	► <i>Describe how children's rights are incorporated into criteria</i>
	HR2 Percentage of significant suppliers, contractors, and other business partners that have undergone human rights screening, and actions taken	► <i>Describe how children's rights are incorporated into criteria/clauses</i>	G4-HR1 Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	► <i>Describe how children's rights are incorporated into criteria/clauses</i>
	HR3 Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	► <i>Disaggregate by training that incorporates children's rights</i>	G4-HR2 Total hours of employee training on human rights policies or procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	► <i>Disaggregate by training that incorporates children's rights</i>
		G4-HR10 Percentage of new suppliers that were screened using human rights criteria	► <i>Describe how children's rights are incorporated into criteria</i>	

Disclosure topic

PERFORMANCE MONITORING AND REPORTING

GRI G3.1 Guidelines

STRATEGY AND PROFILE DISCLOSURES:

3.5 Process for defining report content, including:

- Determining materiality;
- Prioritizing topics within the report; and
- Identifying stakeholders the organization expects to use the report.

3.6 Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers).

3.7 State any specific limitations on the scope or boundary of the report.

► *Describe the identified material Aspects and Boundaries which relate to or cover elements of children's rights*

GRI G4 Guidelines

GENERAL STANDARD DISCLOSURES:

Identified Material Aspects and Boundaries:

G4-18

- a. Explain the process for defining the report content and the Aspect Boundaries.
- b. Explain how the organization has implemented the Reporting Principles for Defining Report Content.

G4-19

- a. List all the material Aspects identified in the process for defining report content.

G4-20

- a. For each material Aspect, report the Aspect Boundary within the organization, as follows:
 - Report whether the Aspect is material within the organization
 - If the Aspect is not material for all entities within the organization (as described in G4-17), select one of the following two approaches and report either:
 - The list of entities or groups of entities included in G4-17 for which the Aspect is not material or
 - The list of entities or groups of entities included in G4-17 for which the Aspects is material
 - Report any specific limitation regarding the Aspect Boundary within the organization

G4-21

- a. For each material Aspect, report the Aspect Boundary outside the organization, as follows:
 - Report whether the Aspect is material outside of the organization
 - If the Aspect is material outside of the organization, identify the entities, groups of entities or elements for which the Aspect is material. In addition, describe the geographical location where the Aspect is material for the entities identified
 - Report any specific limitation regarding the Aspect Boundary outside the organization

► *Describe the identified material Aspects and Boundaries which relate to or cover elements of children's rights*

Disclosure topic	
REMEDIATION	
GRI G3.1 Guidelines INDICATORS: HR4 Total number of incidents of discrimination and corrective actions taken <p>➤ <i>Describe children's rights-related incidents</i></p> HR11 Number of grievances related to human rights filed, addressed, and resolved through formal grievance mechanisms <p>➤ <i>Disaggregate to cover number of children's rights-related grievances filed, addressed and resolved through formal grievance mechanisms</i></p>	GRI G4 Guidelines GENERAL STANDARD DISCLOSURES: Ethics and Integrity: G4-57 a. Report the internal and external mechanisms for seeking advice on ethical and lawful behavior, and matters related to organizational integrity, such as helplines or advice lines. G4-58 a. Report the internal and external mechanisms for reporting concerns about unethical or unlawful behavior, and matters related to organizational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines. <p>➤ <i>Report the number of requests for advice on ethical and lawful behaviour and the number of concerns about unethical or unlawful behaviour received concerning the rights of children, and how these have been addressed</i></p> INDICATORS: G4-LA16 Number of grievances about labour practices filed, addressed, and resolved through formal grievance mechanisms <p>➤ <i>Disaggregate to cover number of children's rights-related grievances filed, addressed and resolved through formal grievance mechanisms</i></p> G4-HR3 Total number of incidents of discrimination and corrective actions taken <p>➤ <i>Describe children's rights-related incidents</i></p> G4-HR12 Number of grievances about human rights impacts filed, addressed, and resolved through formal grievance mechanisms <p>➤ <i>Disaggregate to cover number of children's rights-related grievances filed, addressed and resolved through formal grievance mechanisms</i></p>

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 disclosures suggested in the tables. Prioritizing which disclosures 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 the disclosures: 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 disclosures

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

Disclosure topic			
DUE DILIGENCE			
Operations and suppliers identified as having significant risk for incidents of child labour			
Measures taken to contribute to the effective abolition of child labour and addressing root causes of child labour			
GRI G3.1 Guidelines		GRI G4 Guidelines	
INDICATORS:		INDICATORS:	
EC5 Range of ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation	<p>➤ <i>Payment of wages above the minimum can contribute to adult workers' ability to support a family and thus reduce child labour</i></p>	G4-EC5 Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation	<p>➤ <i>Payment of wages above the minimum can contribute to adult workers' ability to support a family and thus reduce child labour</i></p>
	<p>HR2 Percentage of significant suppliers, contractors, and other business partners that have undergone human rights screening, and actions taken</p> <p>➤ <i>Describe how children's rights are incorporated into criteria/clauses</i></p>		<p>G4-LA14 Percentage of new suppliers that were screened using labour practices criteria</p> <p>➤ <i>Describe how children's rights are incorporated into criteria</i></p>
	<p>HR6 Operations and significant suppliers identified as having significant risk for incidents of child labour, and measures taken to contribute to the effective abolition of child labour</p> <p>➤ <i>Describe risks and actions taken</i></p>		<p>G4-LA15 Significant actual and potential negative impacts for labour practices in the supply chain and actions taken</p> <p>➤ <i>Describe impacts on children's rights and actions taken</i></p>
	<p>HR7 Operations and significant suppliers identified as having significant risk for incidents of forced or compulsory labour, and measures to contribute to the elimination of all forms of forced or compulsory labour</p> <p>➤ <i>Disclose significant risks for incidents of forced or compulsory labour concerning children and actions taken</i></p>		<p>G4-HR5 Operations and suppliers identified as having significant risk for incidents of child labour, and measures taken to contribute to the effective abolition of child labour</p> <p>➤ <i>Describe risks and actions taken</i></p>
		<p>G4-HR6 Operations and suppliers identified as having significant risk for incidents of forced or compulsory labour, and measures to contribute to the elimination of all forms of forced or compulsory labour</p> <p>➤ <i>Disclose significant risks for incidents of forced or compulsory labour concerning children and actions taken</i></p>	
		<p>G4-HR10 Percentage of new suppliers that were screened using human rights criteria</p> <p>➤ <i>Describe how children's rights are incorporated into criteria</i></p>	
		<p>G4-HR11 Significant actual and potential negative human rights impacts in the supply chain and actions taken</p> <p>➤ <i>Describe impacts on children's rights and actions taken</i></p>	

Disclosure topic			
REMEDIATION			
GRI G3.1 Guidelines		GRI G4 Guidelines	
INDICATORS		INDICATORS	
HR11 Number of grievances related to human rights filed, addressed, and resolved through formal grievance mechanisms	➤ <i>Disaggregate to cover number of children's rights-related grievances filed, addressed and resolved through formal grievance mechanisms</i>	G4-LA16 Number of grievances about labour practices filed, addressed, and resolved through formal grievance mechanisms	➤ <i>Disaggregate to cover number of children's rights-related grievances filed, addressed and resolved through formal grievance mechanisms</i>
		G4-HR12 Number of grievances about human rights impacts filed, addressed, and resolved through formal grievance mechanisms	➤ <i>Disaggregate to cover number of children's rights-related grievances filed, addressed and resolved through formal grievance mechanisms</i>

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

Topics covered by the disclosures: 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?

Part 2

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A TOOL FOR COMPANIES

Disclosure topic

GRI G3.1 Guidelines

LA8 Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases

➤ *Disaggregate by age group including young workers*

LA9 Health and safety topics covered in formal agreements with trade unions

➤ *Disclose health and safety topics related to young workers*

LA10 Average hours of training per year per employee, by gender, and by employee category

➤ *Disaggregate by age group including young workers*

LA12 Percentage of employees receiving regular performance and career development reviews, by gender

➤ *Disaggregate by age group including young workers*

LA13 Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity

➤ *Consider young workers as an age group*

LA14 Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation

➤ *Disaggregate by young workers*

HR5 Operations and significant suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and actions taken to support these rights

➤ *Disclose significant risks for freedom of association and collective bargaining with respect to young workers and actions taken*

HR6 Operations and significant suppliers identified as having significant risk for incidents of child labour, and measures taken to contribute to the effective abolition of child labour

➤ *This Indicator also includes risk for incidents of young workers exposed to hazardous work*

GRI G4 Guidelines

G4-LA4 Minimum notice periods regarding operational changes, including whether these are specified in collective agreements

➤ *Disclose minimum notice periods regarding operational changes that may affect children's rights and/or young workers*

G4-LA5 Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs

➤ *Disaggregate by age group including young workers*

G4-LA6 Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender

➤ *Disaggregate by age group including young workers*

G4-LA7 Workers with high incidence or high risk of diseases related to their occupation

➤ *Disaggregate by age group including young workers*

G4-LA8 Health and safety topics covered in formal agreements with trade unions

➤ *Disclose health and safety topics related to young workers*

G4-LA9 Average hours of training per year per employee by gender, and by employee category

➤ *Disaggregate by age group including young workers*

G4-LA11 Percentage of employees receiving regular performance and career development reviews, by gender and by employee category

➤ *Disaggregate by age group including young workers*

G4-LA12 Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity

➤ *Consider young workers as an age group*

G4-LA13 Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation

➤ *Disaggregate by young workers*

G4-HR4 Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and measures taken to support these rights

➤ *Disclose significant risks for freedom of association and collective bargaining with respect to young workers and actions taken*

G4-HR5 Operations and suppliers identified as having significant risk for incidents of child labour, and measures taken to contribute to the effective abolition of child labour

➤ *This Indicator also includes risk for incidents of young workers exposed to hazardous work*

Disclosure topic

DUE DILIGENCE

Operations and suppliers identified for their potential or actual child rights impact through employees who are parents or caregivers

GRI G3.1 Guidelines

INDICATORS:

EC5 Range of ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation

► *Payment of wages above the minimum can contribute to adult workers' ability to support a family and thus reduce child labour*

LA3 Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation

► *Disclose specific benefits that support children's rights*

LA15 Return to work and retention rates after parental leave, by gender

GRI G4 Guidelines

INDICATORS:

G4-EC5 Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation

► *Payment of wages above the minimum can contribute to adult workers' ability to support a family and thus reduce child labour*

G4-LA2 Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation

► *Disclose specific benefits that support children's rights*

G4-LA3 Return to work and retention rates after parental leave, by gender

REMEDATION

INDICATORS:

HR4 Total number of incidents of discrimination and corrective actions taken

► *Disaggregate to include young workers*

HR11 Number of grievances related to human rights filed, addressed, and resolved through formal grievance mechanisms

► *Disaggregate to cover number of young workers-related grievances filed, addressed and resolved through formal grievance mechanisms*

INDICATORS:

G4-LA16 Number of grievances about labour practices filed, and resolved through formal grievance mechanisms

► *Disaggregate to cover number of young workers-related grievances filed, addressed and resolved through formal grievance mechanisms*

G4-HR3 Total number of incidents of discrimination and corrective actions taken

► *Disaggregate to include young workers*

G4-HR12 Number of grievances about human rights impacts filed, addressed, and resolved through formal grievance mechanisms

► *Disaggregate to cover number of young workers-related grievances filed, addressed and resolved through formal grievance mechanisms*

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

Topics covered by the disclosures: 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 disclosures

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

Disclosure topic	
DUE DILIGENCE	
Operations or suppliers identified for their impact on children’s rights through business activities and facilities	
<div>GRI G3.1 Guidelines STRATEGY AND PROFILE DISCLOSURES: Governance: 4.8 Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation. Explain the degree to which these:<ul style="list-style-type: none">• Are applied across the organization in different regions and department/units; and• Relate to internationally agreed standards.</div> <div>➤ Describe child protection codes of conduct or other principles or policies to ensure the protection and safety of children in all business activities and facilities</div>	<div>GRI G4 Guidelines GENERAL STANDARD DISCLOSURES: Ethics and Integrity: G4-56 a. Describe the organization’s values, principles, standards and norms of behavior such as codes of conduct and codes of ethics. <div>➤ Describe child protection codes of conduct or other principles or policies to ensure the protection and safety of children in all business activities and facilities</div></div>

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

Topics covered by the disclosures: 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 disclosures

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

Disclosure topic			
DUE DILIGENCE			
Operations and suppliers with impact on children's rights through the product or service life cycle			
GRI G3.1 Guidelines		GRI G4 Guidelines	
INDICATORS:		INDICATORS:	
PR1 Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures	<p>➤ <i>Disclose if health and safety impacts on children are integrated into the life cycle assessment of products and services. Specify product and service categories with children's rights impact</i></p>	G4-PR1 Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	<p>➤ <i>Specify product and service categories with children's rights impact</i></p>
PR3 Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements	<p>➤ <i>Disclose whether children's rights-related information is required by the company's procedures for product and service information and labelling, e.g., safe use of the product or service by children</i></p>	G4-PR3 Type of product and service information required by the organization's procedures for product and service information and labelling, and percentage of significant product and service categories subject to such information requirements	<p>➤ <i>Disclose whether children's rights-related information is required by the company's procedures for product and service information and labelling, e.g., safe use of the product or service by children</i></p>
PR6 Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship	<p>➤ <i>This Indicator also covers disclosure of sale of banned or disputed products. Disclose any banned or disputed products aimed at children or family use</i></p>	G4-PR6 Sale of banned or disputed products	<p>➤ <i>Disclose any banned or disputed products aimed at children or family use</i></p>
REMEDATION			
INDICATORS:		INDICATORS:	
PR2 Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during their life cycle, by type of outcomes	<p>➤ <i>Disclose non-compliance related specifically to children's rights</i></p>	G4-PR2 Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during their life cycle, by type of outcomes	<p>➤ <i>Disclose non-compliance related specifically to children's rights</i></p>
PR4 Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes	<p>➤ <i>Disclose non-compliance related specifically to children's rights</i></p>	G4-PR4 Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes	<p>➤ <i>Disclose non-compliance related specifically to children's rights</i></p>

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

Topics covered by the disclosures: 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 disclosures

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

Disclosure topic			
DUE DILIGENCE			
Operations and suppliers with impact on children’s rights through the product or service life cycle			
GRI G3.1 Guidelines		GRI G4 Guidelines	
INDICATORS:			
PR6 Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship	➤ <i>Describe programmes aimed at responsible marketing to children</i>		
REMEDATION			
INDICATORS:		INDICATORS:	
PR7 Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by type of outcomes	➤ <i>Disclose incidents related to marketing and advertising to children</i>	G4-PR7 Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by type of outcomes	➤ <i>Disclose incidents related to marketing and advertising to children</i>
PR8 Total number of substantiated complaints regarding breaches of customer privacy and losses of consumer data	➤ <i>Report number of complaints related to children’s rights</i>	G4-PR8 Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	➤ <i>Report number of complaints related to children’s rights</i>
PR9 Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	➤ <i>Report fines related to violations of children’s rights</i>	G4-PR9 Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and 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 the disclosures: 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 disclosures

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

Disclosure topic			
DUE DILIGENCE			
Operations and suppliers with impact on children's rights in relation to the environment and to land acquisition and use			
GRI G3.1 Guidelines		GRI G4 Guidelines	
INDICATORS:		INDICATORS:	
SO1 Percentage of operations with implemented local community engagement, impact assessments, and development programs	➤ <i>Disaggregate by local community engagement, impact assessments, and development programs with considerations with respect to children's rights and the environmental and land acquisition and use</i>	G4-SO1 Percentage of operations with implemented local community engagement, impact assessments, and development programs	➤ <i>Disaggregate by local community engagement, impact assessments, and development programs with considerations with respect to children's rights and the environmental and land acquisition and use</i>
SO9 Operations with significant potential or actual negative impacts on local communities	➤ <i>Disclose specific environmental impacts on children's rights</i>	G4-SO2 Operations with significant actual or potential negative impacts on local communities	➤ <i>Disclose specific environmental impacts on children's rights</i>
SO10 Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities	➤ <i>Disclose specific measures to address negative impacts on children's rights</i>	G4-EN27 Extent of impact mitigation of environmental impacts of products and services	➤ <i>Disclose extent of environmental impact mitigation of products and services on children's rights</i>
EN26 Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation	➤ <i>Disclose specific initiatives to mitigate environmental impacts of products and services on children's rights</i>	G4-EN33 Significant actual and potential negative environmental impacts in the supply chain and actions taken	➤ <i>Describe environmental impacts which may have an impact on children's rights and actions taken, e.g. land use, resettlement</i>

Disclosure topic			
REMEDIATION			
GRI G3.1 Guidelines		GRI G4 Guidelines	
INDICATORS:		INDICATORS:	
EN28 Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	➤ <i>Disaggregate to include fines related to impacts on children's rights</i>	G4-EN29 Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	➤ <i>Disaggregate to include fines related to impacts on children's rights</i>
		G4-EN34 Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms	➤ <i>Disaggregate to cover number of children's rights-related grievances filed, addressed and resolved through formal grievance mechanisms</i>

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

Topics covered by the disclosures: 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.¹²
- 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 disclosures

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

Disclosure topic			
DUE DILIGENCE			
Operations and suppliers with impact on children's rights through security arrangements			
GRI G3.1 Guidelines		GRI G4 Guidelines	
INDICATORS:		INDICATORS:	
HR8 Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations	➤ <i>Disaggregate by training that incorporates children's rights</i>	G4-HR7 Percentage of security personnel trained in the organization's human rights policies or procedures that are relevant to operations	➤ <i>Disaggregate by training that incorporates children's rights</i>

¹² www.voluntaryprinciples.org/resources

Principle 9: Help protect children affected by emergencies

Topics covered by the disclosures: 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 disclosures

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

Disclosure topic	
DUE DILIGENCE	
Operations and suppliers with impact on children's rights due to armed conflict or heightened risk of emergency.	
GRI G3.1 Guidelines STRATEGY AND PROFILE DISCLOSURES: Stakeholder Engagement 4.14 List of stakeholder groups engaged by the organization. 4.15 Basis for identification and selection of stakeholders with whom to engage. 4.16 Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group. 4.17 Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.	GRI G4 Guidelines GENERAL STANDARD DISCLOSURES: Stakeholder Engagement G4-24 a. Provide a list of stakeholder groups engaged by the organization. G4-25 a. Report the basis for identification and selection of stakeholders with whom to engage. G4-26 a. Report the organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process. G4-27 a. Report key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns.

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

Topics covered by the disclosures: 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 disclosures

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

Disclosure topic			
DUE DILIGENCE			
Operations and suppliers with potential or actual impacts on children's rights through the communities or countries of operation			
GRI G3.1 Guidelines		GRI G4 Guidelines	
INDICATORS:		INDICATORS:	
EC8 Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement	➤ <i>Describe impacts on children derived from the development of infrastructure investments and services supported</i>	G4-EC7 Development and impact of infrastructure investments and services supported	➤ <i>Describe impacts on children derived from the development of infrastructure investments and services supported</i>
EC9 Understanding and describing significant indirect economic impacts, including the extent of impacts	➤ <i>Describe indirect economic impacts on children's rights</i>	G4-EC8 Significant indirect economic impacts, including the extent of impacts	➤ <i>Describe indirect economic impacts on children's rights</i>
SO1 Percentage of operations with implemented local community engagement, impact assessments, and development programs	➤ <i>Describe the scope and impact of community engagement on children's rights</i>	G4-SO1 Percentage of operations with implemented local community engagement, impact assessments, and development programs	➤ <i>Describe the scope and impact of community engagement on children's rights</i>
SO5 Public policy positions and participation in public policy development and lobbying	➤ <i>Specify public policy positions and activities in relation to children's rights</i>	G4-SO9 Percentage of new suppliers that were screened using criteria for impacts on society	➤ <i>Describe how children's rights are incorporated into criteria</i>
		G4-SO10 Significant actual and potential negative impacts on society in the supply chain and actions taken	➤ <i>Describe impacts on children's rights and actions taken</i>

Disclosure topic			
REMEDIATION			
GRI G3.1 Guidelines		GRI G4 Guidelines	
INDICATORS:		INDICATORS:	
SO4 Actions taken in response to incidents of corruption	➤ <i>Disclose specific measures taken in relation to incidents of corruption which may impact children's rights</i>	G4-SO5 Confirmed incidents of corruption and actions taken	➤ <i>Disclose specific measures taken in relation to incidents of corruption which may impact children's rights</i>
		G4-SO11 Number of grievances about impacts on society filed, addressed, and resolved through formal grievance mechanisms	➤ <i>Disaggregate to cover number of children's rights-related grievances filed, addressed and resolved through formal grievance mechanisms</i>

