

CHILDREN'S RIGHTS IN IMPACT ASSESSMENTS

A guide for integrating children's rights into impact assessments and taking action for children





This tool is a living document and will be updated on an ongoing basis to reflect new inputs and lessons learned. It is available as an excel tool for companies to adapt and integrate into their own assessment processes or populate as a stand-alone child rights assessment framework.

Please visit the UNICEF website to access the Excel version: www.unicef.org/csr/156.htm

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PART ONE

1. Introduction

1.1 About this tool for companies

'Children's Rights in Impact Assessments' is designed to guide companies in assessing their policies and processes as they relate to their responsibility to respect children's rights and their commitment to support children's rights. This tool should be used as part of ongoing assessments of human rights impacts, as outlined in the United Nations Guiding Principles on Business and Human Rights. The criteria it offers can be used to review critical areas of potential or actual impact on children's rights, based on the Children's Rights and Business Principles.

Respecting and supporting children's rights requires business to both prevent harm and actively safeguard children's best interests. By integrating children's rights considerations into ongoing impact assessments, a company is taking an important step towards recognizing children as rights holders and stakeholders, and towards understanding its potential and actual impacts on children. Guidance on specific actions a company can take to address the identified risks to children is provided throughout the tool.

How does the tool work?

There are 58 primary criteria in the tool, addressing company policies and practices relevant to children's rights, and covering the 10 Children's Rights and Business Principles. Under section 2.2, each Principle is introduced with information on the context and requirements for the primary criteria, including three key areas: (1) policy; (2) due diligence; and (3) remediation.

To enable companies to go into greater depth in certain areas, the tool provides supplementary criteria. The relevance of these criteria will depend on what aspects are material to a company and its level of implementation of human rights due diligence. 'Material' issues in a child rights context reflect the perspective of children as key stakeholders; they are considered in terms of the impact experienced by or particular risks facing children.

Principle	Primary criteria for policy, due diligence and remediation	Supplementary criteria	Taking action
	Primary criteria 1.1		
Dringinla 1		Supplementary Criteria 1.1.1	Guidance on actions that business can take to
Principle 1		Supplementary Criteria 1.1.2	address identified risks to children
		Supplementary Criteria 1.1.3	
	Primary criteria 1.2		
		Supplementary Criteria 1.2.1	Guidance on actions that
Principle 2		Supplementary Criteria 1.2.2	business can take to address identified risks
		Supplementary Criteria 1.2.3	to children
		Supplementary Criteria 1.2.4	

The criteria do not provide quantitative measures of business impacts on children. Rather, they serve to examine the policies and processes that are vital to addressing child rights impacts in business activities, relationships and contexts. Through this process, a company can develop action plans and partnerships to minimize negative impacts and maximize positive impacts on children's rights.

The criteria in the tool can be integrated into wider social, environmental and human rights impact assessments, or they can be used for a stand-alone child rights impact assessment. The criteria can be adapted to identify child rights risks and opportunities at the corporate, country, site and product levels. The scope of the assessment will depend on what level most effectively captures the company's human rights impacts.

1.2 Guiding Principles on Business and Human Rights

In 2011, the United Nations Human Rights Council unanimously endorsed the 'Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework'. The Guiding Principles provide a road map for companies to demonstrate that they are respecting human rights. The corporate responsibility to respect human rights, including children's rights, does not replace a State's duty to protect human rights and exists independently of a national government's abilities and willingness to fulfil its obligations.

The Guiding Principles require businesses to establish policies and processes appropriate to their size and circumstances. The responsibilities for companies include: a policy commitment on human rights; a due diligence process to identify, prevent, mitigate and account for how the company's impacts on human rights are addressed; and a mechanism for the remediation of any adverse impacts a company might have caused or to which it contributes.

1.3 The Children's Rights and Business Principles

The Children's Rights and Business Principles provide a child rights lens to the global standard on business and human rights established by the Guiding Principles. Developed through consultations led by UNICEF, Save the Children and the United Nations Global Compact, the Principles call on all businesses to:

- 1. Meet their responsibility to respect and support 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 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.

These Principles form the foundation of actions that businesses can take in terms of their corporate responsibility to respect children's rights, as well as suggesting actions to support children's rights in the workplace, marketplace and community. In this way, they 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.

For more information and to access the full 'Guiding Principles' document, see www.business-humanrights.org/UNGuidingPrinciplesPortal/Home.

The Principles are founded on the rights delineated in the Convention on the Rights of the Child (CRC),² which was unanimously adopted by the United Nations General Assembly in 1989, and recognizes the importance and interdependence of children's civil, political, economic, social and cultural rights. The CRC enshrines the rights of the child to be protected by States, and the Principles provide the operational framework for business to respect and support those rights.

To further protect children from exploitation and abuse, two additional protocols to the CRC were adopted in 2000: (1) the Optional Protocol on the sale of children, child prostitution and child pornography; and (2) the Optional Protocol on the involvement of children in armed conflict.³ The obligations set forth in the Optional Protocols are more detailed than those in the CRC and are not automatically binding on States that have ratified the original treaty. Nonetheless, they are increasingly accepted as international normative standards and enhance the protective environment for children.

The Principles are also founded on International Labour Organization (ILO) Conventions No. 182 on the worst forms of child labour and No. 138 on the minimum age for admission to employment and work.⁴ As outlined in Principle 1, a business should conduct human rights due diligence with reference to legal instruments – including the CRC and its Optional Protocols, and ILO Conventions No. 138 and No. 182 – to identify how it impacts child rights.

1.4 Children as rights holders and stakeholders

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

Children are not only rights holders, but they are also stakeholders in business 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 corporate due diligence processes is most 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 or subcontractors towards children, community resettlement and children's rights in the supply and value chain.

See UNICEF, www.unicef.org/crc, for the CRC text in Arabic, English, French and Spanish.

For the full text, see: Optional Protocol on the sale of children, child prostitution and child pornography, www.ohchr.org/EN/ ProfessionalInterest/Pages/OPSCCRC.aspx; and Optional Protocol on the involvement of children in armed conflict, www.ohchr.org/EN/ProfessionalInterest/Pages/OPACCRC.aspx.

⁴ For more information and the full text of the ILO Conventions, see www.ilo.org/ipec/facts/ILOconventionsonchildlabour/lang--en/index.htm.

PART TWO

2. Children's rights assessment criteria and recommended actions

2.1 Summary table: Primary Criteria

The following table summarizes the primary criteria enclosed in this document for reviewing critical areas of potential or actual impacts on children's rights, according to each of the Children's Rights and Business Principles. This tool is not intended to be used 'off-the-shelf', but instead proposes primary and supplementary criteria that should be adapted and integrated into companies' broader human rights impact assessment processes.

PRINCIPLE	SUMMARY: PRIMARY CRITERIA	
	1. Has the company integrated children's rights considerations within its statements of business principles, codes of conduct, and other values-related corporate commitments and policies?	
	2. Does the company integrate children's rights considerations into human rights risk and impact assessments and, as relevant, other company risk and impact assessments?	
Dringinlo 1	3. Does the company recognize children as stakeholders when it carries out stakeholder and community consultations?	
Principle 1 All businesses should meet their responsibility to respect children's	4. Based on findings from risk and impact assessments, has the company identified specific actions to embed respect for children's rights across relevant internal functions and processes?	
rights and commit to supporting the human rights of children.	5. Does the company have a procedure to screen, select, evaluate and prioritize supplier or other business relationships that integrates children's rights into the assessment scope and analysis?	
	6. Does the company have monitoring systems in place to track progress and performance in relation to impacts on children's rights?	
	7. Does the company have effective and accessible grievance mechanisms in place to address child rights violations?	
	8. Does the company cooperate with legitimate processes, including judicial mechanisms that provide remedies for adverse impacts?	

9. Does the company have a policy clearly stating the minimum age for employment in line with national law or international minimum standards, whichever is higher?

10. Is there a process in place to identify and assess risks and impacts related to the minimum age policy within the company's operations and value chain?

Principle 2

All businesses should contribute towards the elimination of child labour, including in all business activities and business relationships.

- 11. Does the company have a process in place for monitoring, reporting and managing cases where children below the minimum age are discovered?
- 12. Does the company have clear procedures in place for identifying and addressing the worst forms of child labour, including hazardous work, trafficking, sexual exploitation, debt bondage and forced labour?
- 13. Has the company taken steps to understand what constitutes an adequate living wage in the country/countries of operation?
- 14. Does the company take specific actions to support the broader community, industry, and national and international efforts to eliminate child labour?
- 15. Is there a formal grievance mechanism in place for receiving, processing, investigating and responding to reports of violations regarding the employment of children below the minimum age?
- 16. Does the company have a defined approach to providing decent working conditions for young workers and student workers?
- 17. Does the company seek to provide employment opportunities for young people?
- 18. Does the company have clear procedures in place for how to prevent, identify and address any alleged violations of a young worker's labour rights?

Principle 3

All businesses should provide decent work for young workers,⁵ parents and caregivers.

- 19. Does the company support skills development of young workers through apprenticeships and training?
- 20. Is there a formal grievance mechanism in place for receiving, processing, nvestigating and responding to reports of violations of young workers' rights, ncluding students and vocational school workers?
- 21. Does the company have family-friendly policies in place to accommodate, prohibit discrimination against, and ensure adequate standards of living for workers with family responsibilities?
- 22. Does the company provide conditions of employment that accommodate, prohibit discrimination against, and ensure adequate standards of living for workers with family responsibilities?

Young workers', as defined in this tool, are children above the legal working age and under 18 years old. The international minimum age for full-time, non-hazardous work is 15, but national standards may be higher. In accordance with ILO Convention No. 138 on minimum age, countries with an insufficiently developed economy and education system may temporarily register a general minimum age of 14. Young workers can be engaged in appropriate work as defined by ILO Convention No. 138. This ranges from light work combined with education appropriate for children aged 13, or aged 12, where national legislation permits, in accordance with a general minimum age of 14 for apprenticeships and other transitional programmes that enable children to transition from education into full-time work. Hazardous work or other worst forms of child labour, as defined by ILO Convention No. 182, are prohibited for all children under age 18 whether or not they are of the legal working age.

Principle 4

All businesses should ensure the protection and safety of children in all business activities and facilities.

- 23. Does the company have a zero-tolerance policy on violence, exploitation and abuse of children, including but not limited to sexual exploitation?
- 24. Is there a process in place to identify, assess and monitor risks and impacts related to non-compliance with the zero-tolerance policy on violence, exploitation and abuse of children?
- 25. Does the company provide training for all managers and employees on the zero-tolerance policy on violence, exploitation and abuse of children?
- 26. Is there a formal grievance mechanism in place for receiving, processing, investigating and responding to reports of violence, exploitation and abuse of children in the context of business activities?
- 27. Does the company have policies in place outlining how it ensures the safety of children when using or exposed to its products and services, including in research and testing, as relevant?
- 28. Does the company ensure that children's rights are respected during all stages of research, including any research with or on children?

Principle 5

All businesses should ensure that products and services are safe, and seek to support children's rights through them.

- 29. Are procedures in place for the company to assess and monitor the use of its products and services in order to identify any dangers (mental, moral or physical) to children's health and safety?
- 30. Does the company have a system in place to ensure that product labels and instructions provide for children's safety?
- 31. Are procedures in place for the company to assess and monitor the use of its products and services to ensure that they are not used inappropriately to abuse, exploit or otherwise harm children?
- 32. Does the company support children's rights through innovation, research, development and distribution of products and services?
- 33. Is there a formal mechanism in place for receiving, processing, investigating and responding to complaints from customers and the general public, including children, on product or service risks to children?

Principle 6 All businesses should use marketing and advertising that respect and support children's rights. Principle 7 All businesses should respect and support children's rights in relation to the environment and to land acquisition and use. Principle 8 All businesses should respect and support children's rights in security arrangements.

Principle 9

All businesses should help protect children affected by emergencies.

- 51. Do the company's due diligence process address the heightened risk of child rights violations during armed conflict?
- 52. Does the company consider children's specific rights and needs in contingency planning for emergency situations caused by business operations?
- 53. If the company contributes to relief efforts during disasters, does it have a defined approach for how it will support children in coordination with local authorities and humanitarian agencies, and in accordance with best practices?
- 54. Does the company have a policy, standard or other document that addresses corruption, taxation and bribery?

Principle 10

All businesses should reinforce community and government efforts to protect and fulfil children's rights.

- 55. Does the company take specific actions to collaborate with other stakeholders to encourage and influence the government to increase transparency?
- 56. Is there a formal grievance mechanism in place for receiving, processing, investigating and responding to complaints about corruption, taxation and bribery
- 57. Does the company have a defined approach to strategic social investment programmes that aligns potential programmes to government plans and priorities?
- 58. Is there a formal grievance mechanism in place for receiving, processing investigating and responding to complaints about risks to and impacts on children's rights in relation to community investment projects?

2.2 In-depth: Primary and supplementary criteria

Section 2.2 offers detailed tables with both primary and supplementary criteria for each Principle. In alignment with the Children's Rights and Business Principles, the criteria questions are accompanied by suggested actions that businesses can take as part of the corporate responsibility to respect and commitment to support children's rights. The support actions are highlighted where relevant and identify opportunities for a company to advance children's rights through core business activities; strategic social investments and philanthropy; advocacy and public policy engagement; and working in partnership or other forms of collective action.

Principle 1. All businesses should meet their responsibility to respect children's rights and commit to supporting the human rights of children

The assessment criteria for Principle 1 are overarching and encompass five areas: (1) policy commitment; (2) impact assessment; (3) integration; (4) tracking and reporting; and (5) remediation. Introductory information and criteria tables, with recommended actions for companies, are provided for each of these areas.

Policy commitment

The responsibility to respect and commitment to support children's rights can be integrated within company statements of business principles, codes of conduct and other values-related corporate commitments and policies. This commitment can also take the form of a stand-alone public statement.

The commitment should specify expectations for personnel, suppliers, customers, business partners and others who are directly linked to business operations, products and services. It should be made publicly available; communicated internally and externally; receive sign-off from the highest level in the company; and be embedded in all relevant human rights policies and procedures – including standards for the value chain, statements of ethics, and employee policies and codes of conduct.

UNICEF has developed a tool to guide companies in incorporating children's rights into policies and codes of conduct: 'Children's Rights in Policies and Codes of Conduct', www.unicef.org/csr/160.htm.

	Criteria for policy commitment	Taking action
PRIMARY CRITERIA	Primary criterion 1 Has the company integrated children's rights considerations within its statements of business principles, codes of conduct, and other values-related corporate commitments and policies?	There is no linear process for integrating children's rights into a company's policy framework, but the following points can help a company to get started: - involve internal and external stakeholders in the process to integrate children's rights considerations. - prioritize material issues that present the greatest areas of risk and opportunity for impacting children's rights. The company should also work with suppliers, customers and business partners to identify their potential risks to children's rights that might differ from the company's direct operations. - map existing policies and codes of conduct to identify coverage of priority children's rights issues for the company and where there are gaps (for example, policies and codes of conduct relating to human rights, health and safety, privacy, marketing, supplier, procurement and ethics). - obtain senior-level commitment, assign senior management responsibility, and allocate responsibilities and resources for addressing issues related to children to relevant functions within the business. - ensure effectiveness by embedding children's rights policies within the company's procedures and culture. This could be carried out through relevant training, leadership incentives and accountability structures, as well as in the terms of business relationships such as supplier contracts and identify gaps (i.e. policies and codes of conduct relating to human rights, health and safety, supplier, procurement, ethics, etc.)
SUPPLEMENTARY CRITERIA	1a Does the company's human rights policy include an explicit recognition of the responsibility to respect children's rights with reference to the Children's Rights and Business Principles and the Convention on the Rights of the Child?	Define children's rights as those enshrined in the Convention on the Rights of the Child, and/ or refer to the Children's Rights and Business Principles as the framework upon which the company is operationalizing its responsibility to respect and commitment to support children's rights.
RY	1b Has the policy been communicated internally and externally?	Make the commitment publicly available and communicate it internally.

Impact assessment

The Principles call on businesses to identify and assess any actual or potential adverse child rights impacts they may be responsible for, either through their own activities or as a result of business relationships. This is a key element of implementing the corporate responsibility to respect. The assessment process can also identify important opportunities for a business enterprise to support children's rights.

In most scenarios, companies can integrate children's rights considerations into their broader human rights impact assessment processes as part of ongoing efforts to implement the Guiding Principles on Business and Human Rights. In some cases, companies might consider conducting a stand-alone child rights impact assessment.

A business may be confronted with child rights issues through its business relationships, as well as its own activities. These relationships may include suppliers, subcontractors, customers, distributors and other business partners in the value chain, and can also include governments or non-governmental actors with whom the business has a relationship.

Stakeholder consultations for children

As appropriate for the size and nature of a business operation, consultations with and about children can be invaluable to understanding their concerns. If a business generally undertakes stakeholder and community consultations, it should recognize children as a distinct group. Engaging with relevant child rights experts and stakeholders – such as parents and caregivers, teachers, community leaders, government agencies, youth organizations, school councils, children's organizations and other non-governmental organizations (NGOs) – can help a business more accurately understand its impacts on children.

In coordination with child participation experts and following ethical standards, businesses may also choose to organize consultations with children that are not only useful for the company but also effective and meaningful for children. Engaging with children requires careful preparation and it is very important that such consultations ensure that children are not put at risk as a result of their participation. In some communities, direct engagement with children can be a contentious process that might challenge and alter traditional power dynamics.

	Criteria for impact assessment	Taking action
PRIMARY CRITERIA	Primary criterion 2 Does the company integrate children's rights considerations into human rights risk and impact assessments and, as relevant, other company risk and impact assessments?	Integrate children's rights considerations into the broader human rights impact assessment process as part of ongoing efforts to implement the Guiding Principles on Business and Human Rights. As part of identifying human rights risks and opportunities, map all company operations and functions to determine where detailed and specific in-depth assessment is needed to understand child rights risks and opportunities in relation to business lines, sites, facilities, products and services.
SUPPLEMEN	2a Does the company map its potential and actual impacts on children against all rights as defined in the Convention on the Rights of the Child?	Map all children's rights as defined in the CRC and focus on the most relevant risks and opportunities, prioritizing the issues that represent risks to children as rights holders and stakeholders.
SUPPLEMENTARY CRITERIA	2b Does the assessment framework include country or site-level research, where relevant, to ascertain impacts on children?	Understand the specific country context and/or site situation where the business is operating, including issues, risks and opportunities pertaining to children. This may be relevant for companies entering into a new market, as well as those already operating in markets that are considered to be priority or high-risk. Levels and methodologies for evaluating the context include risk analysis and mapping, human rights impact assessments, and consultations with internal and external stakeholders.
	2c Does the assessment framework include product/service-level research, where relevant, to ascertain impacts on children?	Understand the specific risks and impacts of products and services that can be misused in a way that infringes on children's rights, or used to support children's rights. Levels and methodologies for evaluating risks and impacts can focus on design processes, user communities, and the legal and human rights context where products/services are used – employing risk analysis and mapping, human rights impact assessments, and consultations with internal and external stakeholders.
PRIMARY CRITERIA	Primary criterion 3 Does the company recognize children as stakeholders when it carries out stakeholder and community consultations?	Consult children's representatives or in specific circumstances, children themselves. Children have opinions, views, experiences and information that can assist a company in better understanding the nature of its potential or actual impacts on children's rights. Consultations with children require careful preparation and adherence to ethical standards. A company may want to first consult children's representatives to obtain their views, and then as a secondary measure, and only if appropriate and meaningful for children, engage directly with children.

Integration

The integration of children's rights refers to actions taken to respond to particular impacts – both potential and actual – as identified in the human rights impact assessment. Businesses can also consider developing action plans and partnerships that leverage strategic opportunities to support children's rights.

Effective due diligence requires that a company's response is properly anchored in internal procedures and systems. This includes allocating responsibility at the appropriate level and function within the business, as well as ensuring sufficient resources and internal oversight to address performance. Additionally, establishing clear and measurable goals is important for accountability.

	Criteria for integration	Taking action
PRIMARY CRITERIA	Primary criterion 4 Based on findings from risk and impact assessments, has the company identified specific actions to embed respect for children's rights across relevant internal functions and processes?	Embed children's rights into company policies and procedures, creating a culture of respect for the rights of children and recognizing these rights as a core value of the business. Based on assessment findings, embedding respect for children's rights includes taking action to: - amend job descriptions to include responsibility for specific child rights issues; - train, empower and incentivize staff to deliver on child rights-related goals; - establish cross-functional groups to implement activities; - assign a focal point to champion children's rights within the business; - ensure the sensitivity of grievance mechanisms for child rights issues;
SUPPLEMEN:	4a Has the company established clear lines of responsibility and accountability for individuals who are named as focal points to follow up on child rights actions?	Specify responsibilities to respect children's rights throughout job descriptions and operational guidance. Appoint and provide resources for staff with specific obligations to ensure the implementation of child rights actions.
SUPPLEMENTARY CRITERIA	4b Has the company allocated sufficient financing and other resources to ensure that its policies and actions related to children's rights are implemented effectively?	Allocate a budget to resource staff in the implementation of relevant policies and actions.
Б	4c Has the company communicated its child rights-related policies, procedures and actions through training and capacity building, internally and externally?	Provide employees with training on children's issues that relates to their specific responsibilities. Consider all relevant functions across the business, e.g., strategy and leadership, human resources, research, marketing, operations and manufacturing, and sourcing and procurement.

Primary criterion 5 PRIMARY CRITERIA Does the company have a procedure to screen, select, evaluate and prioritize supplier or other business relationships that integrates children's rights into the assessment scope and analysis? SUPPLEMENTARY CRITERIA 5a Does the company include a clause in contracts with all business partners, including suppliers, indicating that they are expected to respect human rights and children's rights in all areas of activity? **SUPPORT** 5b Does the company foster long-term relationships with business partners that consider and support children's rights?

Tracking and reporting

Depending on size and available resources, companies should consider reporting annually or periodically to internal and external stakeholders on results achieved; dilemmas and challenges faced; and plans, targets and future commitments. This can form part of an annual sustainability or corporate responsibility reporting cycle.

Monitoring and tracking the effectiveness of a company's response is vital to verifying whether measures are effectively addressing children's rights impacts, and whether policies and procedures are adequate. Monitoring should be ongoing and may build on existing company systems, as long as they can incorporate qualitative and quantitative indicators relevant to children's rights.

UNICEF has developed a tool to help companies report and communicate on how they are respecting and supporting children's rights in line with the Global Reporting Initiative (GRI) framework: 'Children's Rights in Sustainability Reporting', www.unicef.org/csr/148.htm.

	Criterion for tracking and reporting	Taking action
PRIMARY CRITERIA	Primary criterion 6 Does the company have monitoring systems in place to track progress and performance in relation to impacts on children's rights?	Use ongoing monitoring to collect data on all incidents and allegations involving children, including cases where the company was deemed responsible and where no responsibility was identified. Consider setting targets on child rights performance and communicate progress against these targets, both internally and externally. Reporting on child rights incidents or allegations should be transparent, yet always carried out with caution. Children's safety, identity and privacy must be protected throughout reporting and tracking procedures.

Remediation

If a company determines that it might have caused or contributed to adverse impacts on children's rights, it should provide for or cooperate in remediation through legitimate processes, including operational-level grievance mechanisms (United Nations Guiding Principle 22). An 'adequate' mechanism should conform to principles of legitimacy, accessibility, predictability, equitability, transparency and compatibility with rights. It should also be a source of continuous learning, and operational-level mechanisms should be based on engagement and dialogue (Guiding Principle 31).

	Criteria for remediation	Taking action
PRIMARY CRITERIA	Primary criterion 7 Does the company have effective and accessible grievance mechanisms in place to address alleged child rights violations?	Establish grievance mechanisms to address child rights issues that are accessible to children and their families. Consider how informal and formal grievance mechanisms can reinforce each other. Identify focal points for implementation of the grievance mechanisms within the company and put in place measures to test the effectiveness and accessibility of the mechanisms, including as relevant for children, such as anonymous information lines and whistleblower protections for employees.
SUPPLEMENTARY CRITERIA	7a Are relevant company grievance mechanisms made publicly available and communicated in a way so they can be easily understood by children and their families?	Ensure that families and children are provided with appropriate and accessible information on how relevant grievance mechanisms work. NGOs or local youth clubs that work on children's rights might be called on to explain the grievance mechanism process to children.
ARY CRITERIA	7b Are processes in place to assist children in reporting allegations of rights violations through grievance mechanisms?	In instances when children and young people report allegations of rights violations, be sure they are assisted by a person who is trained to speak with them. Children's safety, identity and privacy must be protected throughout the process to ensure that they do not experience reprisals from the alleged offender or others. Ensure that advocacy groups can access grievance mechanisms on behalf of children and young people. In addition, children should not be refused access or turned away in favour of a grievance filed by their parents.
	7c Has the company taken steps to understand how obstacles to remediation can be addressed in countries of operation?	Make use of publicly available information gathered from international sources, national statistical offices, and national and local research sources to understand and address any limitations there might be for victims in accessing remedies.
	Primary criterion 8 Does the company cooperate with legitimate processes, including judicial mechanisms, that provide remedies for adverse impacts?	Respond appropriately, genuinely and in a timely manner to formal allegations that the company has caused or contributed to a violation. When answering a claim from possible victims, do not adopt legal strategies that deny them access to justice by, for instance, seeking to move proceedings to a distant location, issuing overly burdensome requests for data, or intentionally delaying the justice process. If a government investigation is initiated, cooperate with the relevant authorities and provide complete and accurate information about the events in question.

Principle 2. All businesses should contribute towards the elimination of child labour, including in all business activities and business relationships

The impact assessment criteria for Principle 2 are related to the minimum age for employment and cover three areas for business: (1) policy; (2) due diligence; and (3) remediation. Criteria tables, with recommended actions for companies, are provided for each of these areas.

Minimum age for employment

All businesses should refer to ILO Convention No. 138 on the minimum age for admission to employment and work, and comply with national law or international standards, whichever is higher. Where permitted by national law, a company, its supplier or subcontractor, may employ children to perform a few hours of light work per day. 'Light work' involves simple, limited tasks performed under adequate adult supervision – and it must not interfere with children's educational opportunities.

No child under 18 years old should ever be engaged in the worst forms of child labour, defined in ILO Convention 182 as: (a) all forms of slavery, the sale and trafficking of children, debt bondage and serfdom, and forced or compulsory labour, including recruitment of children for use in armed conflict; (b) the use, procuring or offering of a child for prostitution, or production of pornography; (c) the use, procuring or offering of a child for illicit activities, in particular for production and trafficking of drugs; and (d) work that is likely to harm children's health, safety or morals. The last item is also referred to as 'hazardous' work, which typically includes long working hours, work at night, work at dangerous heights, or work with dangerous machinery, equipment and tools; the transport of heavy loads; exposure to hazardous substances or processes; unreasonable confinement to the employer's premises.

Addressing the causes of child labour

Child labour is a complex issue with social, economic and cultural roots. Addressing the causes of child labour requires a multi-stakeholder approach at both the community and policy levels. The corporate contribution to eliminate child labour includes working with governments, social partners and others to promote education and sustainable solutions to the root causes of child labour. Working in collaboration with other companies, suppliers, sectoral associations and employers' organizations can help develop an industry-wide approach to address child labour and create a common culture for positive change.

	Policy criteria for minimum age	Taking action
PRIMARY CRITERIA	Primary criterion 9 Does the company have a policy clearly stating the minimum age for employment in line with national law or international standards, whichever is higher?	Develop a policy with explicit reference to ILO Convention No. 138 on the minimum age for employment and work, and ILO Convention No. 182 on the prohibition and immediate action for the elimination of the worst forms of child labour. Make sure the policy clearly states the minimum age for employment in line with national law or international standards, whichever is higher. Include the definition of 'child labour' – for example, that the minimum age for any employee is 15 or the minimum school leaving age, whichever is oldest, unless a minimum age of 14 has been agreed through consultation with the country's government and employers' and workers' organizations.

PRIMARY CRITERIA

9a Does the company disseminate its minimum age policy to all relevant stakeholders, including managers, employees, suppliers and their subcontractors?

The minimum age policy should be publicly available and communicated to all relevant internal and external stakeholders, including al suppliers and subcontractors, and embedded within standard operating procedures and key performance indicators of human resources. This policy should be available in multiple languages and understandable for low-skilled and illiterate workers.

Due diligence criteria for **minimum age**

Taking action

Primary criterion 10

Is there a process in place to identify and assess risks and impacts related to the minimum age policy within the company's operations and value chain?

Understand the specific situation in the area country or region where the business is operating. Pay close attention to 'red flags', including:

- age of school completion is not the same as the legal working age;
- high risk or incidence of child labour in th area, country or region;
- high levels of labour migration
- low availability of schooling, low quality of schooling, and low levels of school enrolment and education completion:
- poverty and prevalence of informal economy;
- weak legal systems, policies and institutions.

Supply chain audits can also serve as a starting point to identifying and assessing potential risks for child labour:

- supplier's recruitment process is not described sufficiently in countries that are considered high-risk
- level of supplier's compliance maturity level
- change of factory or facility management

Due diligence includes actions to:

- communicate the company's child labour standards to all those with whom it has a business relationship:
- always integrate child labour standards through human rights clauses in contractual agreements;
- screen business relationships, e.g., use preselection questionnaires that assess child rights performance;
- monitor and audit business partners' compliance with child labour standards and conduct on-site spot checks of their facilities:
- provide training and other capacity-building and support activities to staff.

10a Does the company have a procedure in place to check the age of young job applicants, requiring, for example, a birth certificate or other official identification to verify age before recruitment?

Establish an appropriate child-friendly age verification procedure. In cases, where job applicants have no formal identification or where forgery of identification documents is common, establish alternative procedures that are reliable and child-rights compatible:

- arrange for a medical examination prior to employment, taking care to always respect the child's right to personal dignity and privacy;
- cross-check written documents and affidavits to discover false documentation;
- interview employees and applicants who appear to be below the minimum age;
- obtain school enrolment certificates

Develop a mechanism for all current employees and make it a permanent part of the recruitment process for new workers. Ensure that a similarly effective age verification procedure is applied throughout the value chain.

10b Does the company have internal procedures in place to ensure adequate procurement pricing, prompt payment and good planning?

create the conditions that enable all partners in the value chain to respect children's rights, as well as meet business demands. Examine internal business procedures to avoid making demands of suppliers or subcontractors that might lead them to violate labour rights, including children's rights. These types of demands include insufficient or late payments and late orders or high-pressure deadlines resulting from poor demand forecasting

10c Does the company have training programmes for business managers to promote a uniform approach to addressing child labour throughout the supply chain?

Provide training for managers on best business practices to prevent and address child labour throughout the supply chain, including buying, sourcing and procurement

10d Does the company have specific training for procurement staff on child labour risks?

Provide training for procurement staff on best business practices to recognize and prevent child labour and how to spot 'red flags' in the use or risk of child labour relevant to the industry or location.

Primary criterion 11

Does the company have a process in place for monitoring, reporting and managing cases where children below the minimum age are discovered? Continuously monitor and analyze information on children employed in violation of minimum age requirements; the company can do this alone or in partnership with other actors. This information will provide knowledge on the situation, trends and impact of company actions to address minimum age violations.

Aim to remove children from child labour – and immediately from hazardous situations – while providing alternatives that prevent them from being pushed into more dangerous survival alternatives, such as sexual exploitation or trafficking. Before an underage worker is dismissed from employment, make sure a remediation programme is available, such as:

- assistance with access to education, transitional schooling or vocational training
- replacing a child labourer with an adult family member to compensate for the family's loss of income

Keep in mind that each incident requires an approach tailored to the child's age, working conditions, home situation and education level and the availability of schooling. Companies can cooperate with parents or caregivers, schools, local NGOs and child rights organisations and government agencies to find the best solution

Primary criterion 12

Does the company have clear procedures in place for identifying and addressing the worst forms of child labour, including hazardous work, trafficking, sexual exploitation, debt bondage and forced labour?

Establish procedures and practices to prevent, identify and investigate alleged abuse, intimidation, harassment, trafficking, sexual exploitation and labour exploitation of a child. If child rights violations are discovered, arrange immediate assistance for the child and referral to the appropriate local child protection authority or, if no government authority is available, refer to a local child rights NGO.

Primary criterion 13

Has the company taken steps to understand what constitutes an adequate living wage in the country/countries of operation?

Identify and consider what steps can be taken to provide a living wage – enabling families to survive without recourse to child labour – for each country where the business operates. Be aware that the legal minimum wage in many countries is lower than the living wage

SUPPORT Primary criterion 14

Does the company take specific actions to support the broader community, industry and national and international efforts to eliminate child labour? active role in eliminating poverty in the communities where the company is operating. Efforts to address the root causes of child abour are unlikely to be effective without a multi-stakeholder approach. In addition to ensuring that the company's supply chain is based on payment of living wages to those who work in it, support social protection programmes that assist families in generating ncome.

UPPLEMENTARY

CRITERIA

SUPPORT

14a Has the company taken part in key debates and contributed to the work of national authorities on issues pertaining to child labour?

Take steps to support government efforts to prevent and address child labour, including relevant policy initiatives such as national action plans and legal reform processes.

SUPPORT

14b Has the company engaged in partnerships with national authorities and/or multiple stakeholders to support key efforts to eliminate child labour?

The eradication of child labour is the shared responsibility of multiple stakeholders. Working in collaboration with other companies, suppliers, sectoral associations and employers' organizations can help develo an industry-wide approach to address child labour and create a common culture for change.

Partnership objectives and activities should have a close link with core business activities and address challenges related to business operations.

SUPPORT

14c Does the company use its strategic social investment programme as a way to address the root causes of child labour?

Community-based support, in both formal and informal settings, is a vital way for companies to help eliminate child labour. Use the criteria and guidance provided in Principle 10 'Government and community relations' to determine how the company can have the biggest positive impact on children in the community, in line with the core business activities and strategies while addressing the root causes of child labour.

Remediation criteria for **minimum age**

Taking action⁶

RIMARY CRITE

Primary criterion 15

Is there a formal grievance mechanism in place for receiving, processing, investigating and responding to reports of violations regarding the employment of children below the minimum age?

and is accessible to children and those who can report child labour violations on behalf of children. Inform employees, suppliers, service providers and other stakeholders about the grievance mechanism, the channels available to report child labour, and how to recognize the risks and occurrences of child labour.

Community members, procurement staff who visit suppliers in the field, auditors, trade unions, local NGOs and government officials should all be informed about the company's grievance procedures. Phone hotlines or online channels for reporting child labour incidences can be effective.

SUPPLEMENTA CRITERIA\$

15a Does the company work together with local governments and officials (police, labour inspectors, social workers) to address child labour, including incident reporting?

A multi-stakeholder approach is fundamental to preventing and eliminating child labour. The company can take a proactive role in cooperating with local authorities. In some cases, the business may be able to take the lead in demonstrating the highest standards of respect for children's rights.

⁶ Adapted from: Child Labour Platform, 'Report 2010–2011: Business practices and lessons learned on addressing child labour', p. 63; PDF available at www.business-humanrights.org/Links/Repository/1012770.

Principle 3. All businesses should provide decent work for young workers, parents and caregivers

The impact assessment criteria for Principle 3 are related to labour standards for young workers and company initiatives to provide family-friendly workplaces; they cover three areas for business; (1) policy; (2) due diligence; and (3) remediation. Criteria tables, with recommended actions for business, are provided for these areas.

Labour standards for young workers

Businesses have an important role to play in promoting decent youth employment and in respecting and supporting the rights of young workers. Young workers are particularly vulnerable to violence, exploitation and abuse. Yet due to their evolving level of maturity and experience, they often know little about their rights and are unable to speak up against abuse. Business policies and procedures should take into account young workers' need for protection and provide a work environment that respects their rights without discrimination.

Young migrant workers are particularly vulnerable to abusive labour arrangements and trafficking because they are outside the protective environment of their community and, in some cases, outside their home country. Furthermore, when unaccompanied, they are outside the protective environment of their family.

The successful and smooth transition from school to work is an important life event for young workers, but also of significance for the prosperity and stability of society. Company training and apprenticeship programmes can provide young people with an opportunity to make a living and a path to career advancement.

	Policy criteria for young workers	Taking action
PRIMARY CRITERIA	Primary criterion 16 Does the company have a defined approach to providing decent working conditions for young workers and student workers?	Create internal guidelines to protect young workers and student workers. Identify risk areas for young workers, including: - heavy lifting and the use of complex machinery designed for adults; - exposure to high-pressure situations and emotionally demanding assignments; - contact with direct and ambient hazards, such as those caused by toxic chemicals. Young workers are more vulnerable than adults to injury or illness as a result of their work, so assessments need to be made of their working conditions and environment to ensure that this is taken into consideration when assigning tasks and locations

⁷ The following provisions should be taken into consideration: consent to work; document retention; overtime; salary levels; freedom of association and collective bargaining; union representation; hiring, placement, remuneration, advancement, training, discipline and termination decisions; company benefits, holidays, housing, health care and transportation; and non-discrimination.

16a Does the company define and outline young workers' core labour rights? ⁷	Ensure that young workers understand their labour rights, and that these rights are respected in the workplace. Young workers are entitled to enjoy their rights on equal terms with adult employees, including: - contracts, fair salaries, occupational safety and health, benefits and equal pay for work of equal value; - representation during contract negotiations; - membership in trade unions of their own choosing.
16b Does the company identify work that is prohibited as hazardous, i.e., harmful to the health, safety or morals of young workers under age 18, in accordance with national law or the relevant ILO standard, whichever is stricter?	Clearly identify work that is prohibited for workers under 18 years old. Each country has to define what it considers 'hazardous' work in line with ILO Conventions 138 and 182. However, many have standards that are lower than international norms or even non-existent. In such cases, a company should employ the higher international standards and create internal guidelines to protect young workers.
16d Does the company specify zero tolerance of harassment and exploitation of young workers, and have measures in place to protect them from discrimination, violence and abuse?	Integrate a zero-tolerance clause into relevant company policies, including with regard to any business facilities, property, resources and communications networks.
SUPPORT Primary criterion 17 Does the company seek to provide employment opportunities for young people?	Consider recruitment of workers above the minimum age for employment, particularly in areas with high levels of youth unemployment. This type of policy can help address disempowerment and lack of opportunities among idle youth.
	16b Does the company identify work that is prohibited as hazardous, i.e., harmful to the health, safety or morals of young workers under age 18, in accordance with national law or the relevant ILO standard, whichever is stricter? 16d Does the company specify zero tolerance of harassment and exploitation of young workers, and have measures in place to protect them from discrimination, violence and abuse? SUPPORT Primary criterion 17 Does the company seek to provide employment opportunities for young

	Due diligence criteria for young workers	Taking action
PRIMARY CRITERIA	Primary criterion 18 Does the company have clear procedures in place for how to prevent, identify and address any alleged violations of a young worker's labour rights?	Maintain a record of all employees under age 18 and provide ongoing supervision. Check periodically to review and report on whether young workers are effectively prohibited from carrying out hazardous tasks; that their welfare, health and safety are safeguarded, in particular their exposure to stress and strain; and that their workload is readjusted accordingly.
SUPPLEMENTARY CRITERIA	18a Does the company identify and maintain up-to-date records of all employees younger than 18 years old and their task allocations?	Maintain a record of all employees under age 18 and their tasks. This will help identify young workers entitled to children's rights and can also reduce the practice of employing children below the legal working age. The record should include proof of age (see guidance on how to establish an age verification mechanism in supplementary criteria 8a and 8b).

SUPPL	18b Does the company have a list of job functions that can safely be performed by young workers?	Keep up-to-date lists of tasks that young workers can safely perform.
SUPPLEMENTARY CRITERIA	18c Does the company have a mechanism in place for supervision of young workers, with clear instructions on how to perform tasks safely and effectively?	Provide supervision of young workers to ensure that they are not required to handle tasks that are beyond their physical and psychological capacities.
CRITER	18d Does the company provide training for young workers on their rights?	Young workers should receive training on their rights in easy-to-understand language. Evaluate the effectiveness of such trainings.
RIA		Complementary provisions include action to make available all employment policies, health, safety and pay-related information, in particular pay stubs, in an accessible format and language.
	18e In cases where the company provides housing for young workers, is it suitable?	Provide the same standard of housing for young workers as for adults. Do not discriminate against young workers with substandard or no-contract housing.
		Unaccompanied young workers should be housed separately from adults and given proper care and supervision. Young female employees, in particular, should be assured adequate security and protection from harassment, abuse or physical assault by other residents or security guards.
PRIMARY CRITER	SUPPORT Primary criterion 19 Does the company support skills development of young people through apprenticeships and training?	Consider supporting children's rights by establishing or contributing to relevant vocational and training programmes. Companies can empower local youth through apprenticeships and vocational training opportunities that help them attain employment, rather than hiring young workers from outside the area.
RIA		Apprenticeships and training programmes should be implemented in line with good practices, as identified by the International Labour Organization, for providing quality apprenticeship programmes that bridge training to productive and decent work, e.g., apprenticeships organized within industry sectors by tripartite bodies (government, employers' organizations and trade unions) identifying training needs, curricula, apprenticeship standards and mechanisms for assessing learning outcomes.
	Remediation criteria for	Taking action

young workers

PRIMARY Is there a place for investiga violations including workers?

Primary criterion 20

Is there a formal grievance mechanism in place for receiving, processing, investigating and responding to reports of violations of young workers' rights, including students and vocational school workers?

Put in place a mechanism whereby young workers can submit confidential complaints, in any form, regarding violations of their rights.

Be sensitive to young workers' evolving capacities to express and defend themselves. If a young worker submits a grievance against a supervisor or other employee who could potentially retaliate, ensure that either party is transferred to alternative duties without prejudice until the dispute is resolved.

Family-friendly workplaces

The indispensable role of parents and other adult caregivers in raising and protecting children, providing for them materially and emotionally, and enabling their development is widely accepted. The Convention on the Rights of the Child recognizes the family as the fundamental unit of society and the ideal environment for the growth and well-being of children.

When developing policies to support families, businesses should avoid discrimination based on a family's composition. All families – regardless of the parents' marital status and sexual orientation, whether children are biological or adopted, whether there are two parents or one, or whether a caregiver has been entrusted with responsibility for the children – should receive equal support towards being able to care for their children. Parental leave, breastfeeding policies and flexible workplace policies can enable parents and caregivers to support children during the crucial phase of early childhood, when interactions with family have a profound influence on children's development and growth. Providing protection for mothers, including their right to protection from workplace risks during pregnancy, to paid maternity leave and to medical care, is a vital component of protecting children's health and well-being.

In addition to emotional support, the family is a child's primary source of material support. Businesses can support families by understanding the meaning of an adequate living wage in the country of operation, and by ensuring fair employment terms and decent working conditions.

	Policy criteria for family-friendly workplaces	Taking action
PRIMARY CRITERIA	Primary criterion 21 Does the company have family-friendly policies in place to accommodate, prohibit discrimination against, and ensure adequate standards of living for workers with family responsibilities.	Develop policies that outline employees' rights to decent working conditions, including but not limited to statutory sick pay, overtime pay, social contributions, living wage, parental leave, flexible working practices, family health policies, special arrangements for migrant workers, and childcare arrangements.
SUPPLE	21a Does the policy stipulate the payment of statutory sick pay, overtime pay and social contributions to all of its employees?	Ensure that the payment of statutory sick pay, overtime pay and social contributions are covered by the policy.
SUPPLEMENTARY CRITERIA	21b Does the policy outline protective measures for maternal health in the workplace?	Create internal guidelines to protect pregnant women in the workplace. Ensure training, protective equipment and regular health checks for all employees who handle chemicals or other materials potentially hazardous to their reproductive health. Comply with all applicable rules and regulations, especially for chemicals and other dangerous substances, including instructions about what to do in case of an accident. All safety warnings must be made available and posted in languages and pictures understood by the employees. Pregnant workers should be removed from any work environment that may threaten their health and relocated to a safer work environment through the duration of the

SUPPORT

SUPPLEMENTARY CRITERIA

21c Beyond legal compliance, does the policy grant parental leave to both male and female employees for newborn, adopted and other dependent children?

Comply with the provisions of ILO Convention No. 183 on maternity protection, including the international minimum of 14 weeks paid maternity leave, with a compulsory 6-week period after birth, and consider providing the recommended

Prevent discrimination against pregnant women and mothers. Ban any pregnancy testing or demands for sterilization certificates of women of childbearing age applying for a job. Prohibit the firing of pregnant women and mothers based on their status, including during maternity leave.

Consider providing paternity leave to support fathers in caring for their infants and new mothers with the many physical and emotiona demands related to childbirth and parenthood.

SUPPORT

21d Does the policy extend flexible employment practices for workers with children and those who have other caregiving responsibilities?

Implement policies that allow employees to reconcile family and working responsibilities at all stages of their lives. These include flexible work arrangements, childcare, eldercare and leave from work to have and care for children.

Both men and women should be able to avaithemselves of family leave policies without any fear of retaliation or discrimination.

SUPPORT

21e Does the policy stipulate other provisions for parents and caregivers, such as supporting children with disabilities, family health policies, permission to work from home, transportation services to and from facilities, and special arrangements for migrant workers?

Take into account the needs of workers with family responsibilities, including the care and support of children in the home or children left behind by migrant workers. This could include offering family housing in which workers could maintain their family units, or permitting time for family reunification or family visits on

⁸ ILO brochure: Protect the future. Maternity, paternity and work. www.ilo.org/wcmsp5/groups/public/@dgreports/@gender/documents/publication/wcms_106262.pdf

Due diligence criteria for Taking action family-friendly workplaces Ensure the respect for core labour standards and human rights within the company's own operations and throughout the value chain. **Primary criterion 22** PRIMARY CRITERIA Does the company provide conditions of employment that accommodate, prohibit discrimination against, and ensure adequate standards of living for workers with family responsibilities? 22a Has the company taken steps to UPPLEMENTARY CRITERIA understand what constitutes an adequate living wage in the country of operation? Factors that need to be taken into account when determining a living wage typically include the costs of housing, transportation, food, energy, education, health care and childcare. 22b When granting benefits to employees with dependent children, does the company do so without discrimination on grounds of the child's legal status as a dependant? **SUPPORT** 22c In locations where childcare services are unavailable, unaffordable or of poor quality, does the company offer or support childcare services?

Principle 4. All businesses should ensure the protection and safety of children in all business activities and facilities

The impact assessment criteria for Principle 4 are related to child protection and cover three areas for business: (1) policy; (2) due diligence; and (3) remediation. Criteria tables, with recommended actions for companies, are provided for each of these areas.

Child protection

Business facilities or resources can be used to facilitate the abuse and exploitation of children in any number of ways, usually without the company's knowledge and contrary to its values, its corporate image and often its own stated internal regulations. Employees can use company property such as computers or phones to download sexual abuse images, or they might use company funds during business travel to engage in sexual exploitation. The conduct of employees on company business and on company premises or in company-supported housing poses additional risks. Remote worksites that rely on a large, transient workforce often entail increased risks of child exploitation, for instance, through prostitution or involvement in other illegal activities.

	Policy criteria for child protection	Taking action
PRIMARY CRITERIA	Primary criterion 23 Does the company have a zero-tolerance policy on violence, exploitation and abuse of children, including but not limited to sexual exploitation?	Consider establishing a child protection policy or code of conduct that stipulates zero tolerance for any type of violence, exploitation or abuse of children. Integrate this zero-tolerance clause into other relevant company policies.
ITERIA		This is particularly relevant if the company provides services to children, has direct contact with children, or if the business is located in an environment where there is a significant presence or risk of child exploitation.
SUPPLEMENTARY CRITERIA	23a Does the policy prohibit the use of any company facilities, property, expense accounts and communication networks in child exploitation and abuse?	Be vigilant about enforcing prohibitions against misusing company property or information and communication technology for sexually exploitative conduct. Most companies have implemented measures, such as Internet blockers, to prohibit use of company devices and systems for downloading child abuse images, facilitation of commercial sex or access to chat rooms by children.
CRITERIA		Company policies should prohibit the use of expense accounts for any activities related to the sexual abuse or exploitation of children. This includes prohibiting employees from using expense accounts, per diem allowances or credit cards to cover the sexual exploitation of children or to access child-abuse materials.

SUPPLEMENTARY CRITERIA

23b Does the policy stipulate specific accountabilities for all employees who come into direct contact with children as part of work activities?

Review and map all situations where staff may have direct contact with children. Clearly outline procedures for all activities or contact with children and young people. Specify that children are always appropriately supervised, are consulted and shown respect, and are treated fairly and without discrimination.

23c Is the policy communicated to all employees and, as relevant, communicated externally?

Define and communicate the company's expectations for employees, suppliers and other business partners prohibiting any type of violence, exploitation or abuse of children, including but not limited to sexual exploitation and outline the corrective action procedures for any violation of the policy.

Due diligence criteria for **child protection**

Taking action

PRIMARY CRITERIA

Primary criterion 24

Is there a process in place to identify, assess and monitor risks and impacts related to non-compliance with the zero-tolerance policy on violence, exploitation and abuse of children?

Ensure that procedures are in place that can be implemented if an abuse or violation is reported. If a child rights violation is reported, take the necessary steps to contact the relevant authorities to investigate the allegation and to ensure suitable care for the victim. The company should assist the authorities in any investigation of alleged abuse or exploitation involving company employees, facilities or resources, particularly when these activities involve children; this will send a clear message of zero tolerance to employees and customers.

Primary criterion 25

Does the company provide training for all managers and employees on the zero-tolerance policy on violence, exploitation and abuse of children?

Provide training for staff and ensure they are aware of their responsibilities regarding prope and lawful conduct for child protection.

Remediation criteria for **child protection**

Taking action

PRIMARY CRITERIA

Primary criterion 26

Is there a formal grievance mechanism in place for receiving, processing, investigating and responding to complaints about violence, exploitation and abuse of children in the context of business activities?

Ensure that a grievance mechanism is in place and is accessible to children and those who can report child rights violations on their behalf, such as community members, local NGOs and government officials

If a child reports an allegation to a company staff member, the child should be shown that she or he is taken seriously. Responses to children must be confidential, safe and timely Children should be interviewed by professionally trained staff, and any investigation should be conducted by a relevant authority outside the company

Also inform employees, customers, suppliers, service providers and other stakeholders abou the available channels to report incidences. Phone hotlines and online channels for reporting child abuse incidences can be effective.

Principle 5. All businesses should ensure that products and services are safe, and seek to support children's rights through them

The assessment criteria for Principle 5 are related to corporate responsibilities for products and services and cover three areas: (1) policy; (2) due diligence; and (3) remediation. Criteria tables, with recommended actions for business, are provided for each of these areas.

Products and services

A company has the responsibility to ensure that all products and services for children, or to which children may be exposed, are safe and doesn't cause mental, moral or physical harm. Ensuring safety begins with the development and testing stages. The company should ensure that the design of all products and services for children is in line with national laws and safety standards, and, in the absence of adequate national legal frameworks, refer to relevant international and/or industry standards.

Products and services not designed for children's use, but nonetheless posing hazards to children, must also address safety concerns. Businesses can adopt proven methods of risk reduction, such as requiring child-resistant packaging and warning labels for medications and substances that are toxic to children.

Products and services might also be misused for purposes that exploit children. For example, Internet access, travel services and hotels may be used to facilitate child exploitation and abuse. All companies must consider whether they are providing products, services or resources to employees and customers that make it easy or even encourage the exploitation and abuse of children.

	Policy criteria for products and services	Taking action
PRIMARY CRITERIA	Primary criterion 27 Does the company have policies in place outlining how it ensures the safety of children when using or exposed to its products and services, including in research and testing, as relevant?	Develop relevant policies and standards with reference to national laws and applicable standards. Many countries have specific, often mandatory, standards for a wide range of goods and services for children – including toys, nursery furniture, children's clothes, playground equipment and safety equipment such as helmets. These standards address acceptable levels of harmful substances, safety and security concerns. For companies that conduct research and testing involving children, policies should mandate compliance with international and national ethical and scientific guidelines.
SUPPLEMENTARY CRITERIA	27a Does the policy outline age restrictions for product use, and an age minimum for adult supervision and guidance?	Define age restrictions for product use and the minimum age for adult supervision or guidance in line with relevant national laws or, in the absence thereof, with international and industry standards.
	27b Does the policy refer to relevant national laws, and in the absence of adequate legal frameworks, commit to relevant international and/or industry standards on safety and quality?	Where national laws do not exist, use relevant international standards as guidance. International and national standards organizations, as well as a number of industry and trade associations, have developed product safety standards that take account of specific requirements for protecting children's health and well-being. Multi-stakeholder forums or civil-society organizations can also provide crucial information on potential risks to children.

	Due diligence criteria for products and services	Taking action
PRIMARY CRITERIA	Primary criterion 28 Does the company ensure that children's rights are respected during all stages of research, including any research with or on children?	Any scientific research with or on children must be conducted only if necessary and if specific to their health needs, and the research cannot be carried out on adults. Consult professionals throughout the research process and ensure that all personnel involved have received training on children's health issues. The choice of a particular trial involving a group of children requires clear scientific justification and full disclosure of the benefits and risks to children, their parents or guardians. The company should ensure low risks to the child and high importance of the knowledge to be gained. Free and informed consent is required by both the legal guardian and the child if the age and maturity of the child is such that he or she can give free and informed consent.
SUPPLEMEN	28a Does the company follow international and national ethical and scientific guidelines for research?	Conduct research involving children in compliance with international and national ethical and scientific guidelines.
SUPPLEMENTARY CRITERIA	28b Does the company secure free and informed consent from both the legal guardian and the child, depending on the age and maturity of the child?	Children and their parents must receive comprehensive, user-friendly information in addition to the opportunity to express their own opinions. Bear in mind that children have differing capacities for and methods of understanding and expressing themselves. Ensure appropriate and full consent of the child where relevant. The refusal of a child to participate must be respected, regardless of the parent's approval. To prevent parents or guardians from exploiting a child for financial gain, it is best not to provide financial remuneration for participating in research other than out-of-pocket expenses.
PRIMARY CRITERIA	Primary criterion 29 Are procedures in place for the company to assess and monitor the use of its products and services in order to identify any dangers (mental, moral or physical) to children's health and safety?	Identify and reduce potential health dangers from both intended and unintended use of products or services. Products designed for children should meet particularly high quality and safety requirements. Safety concerns must also be addressed for products or services that are not designed for children's use but nonetheless present hazards to children. Once products and services are available on the market, end-user monitoring can track any safety risks or harms to children. Proven methods of risk reduction include requiring child-resistant packaging and warning labels for medications and substances that are toxic to children. If there is evidence that a product is widely used by children, the company should move beyond basic risk reduction and consider taking steps to change the product.

SUPPLEMENTARY CRITERIA	29a Does the company assess the impact of products and services on different age groups to ensure that they are not harmful to children?	Consider age segmentation as part of the assessment methodology.
	29b If a defect or risk for children is discovered in products or services, does the company have a systematic process to address the issue through recall, modification, repair or redesign?	Put in place a process to recall, modify or repair products with risks and defects. If there are any serious concerns regarding potential mental, moral or physical harm to children, the company should take immediate action.
A A	29c Does the company employ communications to educate parents and guardians on children's proper and safe use of products or services?	Companies can employ communications and educational content for children, parents, and other caregivers on the appropriate and safe usage of products and services by children.
		For example, companies are investing in education and communications programs on the Internet and other avenues to enable users to make informed decisions about the content and services they use, and in empowering parents to guide children towards safe, responsible and appropriate product experiences. This may include how to appropriately use the product, signposting age-sensitive content, ensuring clarity of communications with regard, for example, to pricing of content, subscription terms, etc.
PRIMARY CRITERIA	Primary criterion 30 Does the company have a system in place to ensure that product labels and instructions ensure children's safety?	Ensure that product labels and instructions conform with national and international standards on child health, environmental health and safety standards. Include:
Y CRITE		 clear instructions in the national official language(s) about the correct use, storage and disposal of the product;
RIA		- a written caption about potential health or other safety hazards related to improper use or documented dangerous dual use of the product;
		 specific warnings on the dangers of child misuse on product labels and instructions.

Primary criterion 31 PRIMARY CRITERIA Are procedures in place for the company to assess and monitor the use of its products and services to ensure that they are not used inappropriately to abuse, exploit or otherwise harm children? 31a Does the company have clear communication processes in place to **IPPLEMENTA** establish expectations for how the product should or should not be used? 31b Does the company have a process in place to cooperate with law enforcement when products and services are used to exploit children? PRIMARY CRITERIA **SUPPORT Primary criterion 32** Does the company support children's rights through innovation, research, development and distribution of products and services?

Taking action products and services **Primary criterion 33** Is there a formal mechanism in place for receiving, processing, investigating and responding to complaints from customers and the general public, including children, on product or service risks to children?

PRIMARY CRITERIA

Remediation criterion for

Principle 6. All businesses should use marketing and advertising that respects and supports children's rights

The impact assessment criteria for Principle 6 are related to marketing and advertising and cover three areas for business: (1) policy; (2) due diligence; and (3) remediation. Criteria tables, with recommended actions for companies, are provided for each of these areas.

Marketing and advertising

Marketing to children is a growing phenomenon and hence attracting increasing attention from parents, regulators, business and civil society. Especially as children are increasingly making and influencing personal and family buying decisions, this is an area with substantial impact on children's rights.

Companies should ensure that all of their communication tools, media outlets and marketing campaigns do not have an adverse impact on children. Responsible marketing and advertising policy can provide guidance and prevent harmful and unethical practices.

Companies should not only refrain from marketing harmful products to children but should also ensure that advertisements that are inappropriate for children are not targeted or accessible to children. For instance, inappropriate advertising should not be placed in locations frequented by young children or broadcast during children's programming. In addition, marketing and advertising that is aimed at children should not reinforce discrimination. In evaluating their communication strategies towards children, companies should also consider such factors as children's greater susceptibility to manipulation; the effects of unrealistic or sexualized body images and stereotypes; and advertising that promote unsafe or violent behaviour. Because the understanding of children's rights in this context is still developing, businesses should seek to apply evolving best practices, consider joining voluntary marketing codes and standards, and support other relevant government and NGOs efforts.

As part of the commitment to support children's rights, companies can raise awareness of and promote children's rights, positive self-esteem, healthy lifestyles and non-violent values through existing communication and marketing channels.

	Policy criteria for marketing and advertising	Taking action
PRIMARY CRITERIA	Primary criterion 34 Does the company have a global responsible marketing and advertising policy in place that prohibits harmful and unethical advertising related to children?	Have a responsible marketing and advertising policy in place and adopt a broad view of what 'harmful' means for children. This requires making a conscious choice to refrain from direct marketing that is likely to harm children mentally, morally or physically.
ITERIA		Ensure that the policy takes into account the effects of promoting behaviour that is unsafe or dangerous and violent content.
		If the company operates in an area where national law is weak, vague or non-existent, be proactive and implement a marketing policy that incorporates existing best practices for advertising to children. Support government initiatives to develop appropriate standards that protect the rights of children.
SUPPLEMEN- TARY CRITERIA	34a Does the policy take into account the minimum age for targeting advertising to children?	Policies for children's advertising should consider scheduling, frequency and the type of marketing being conducted for various age groups.
WEN- ITERIA		Age groups should be identified for specific stages of childhood, such as preschool, pre-teen and adolescence.

	34b Does the policy take into account the effects on children of using unrealistic, unhealthy and sexualized body images?	Refer to relevant guidance on avoiding the commercialization and sexualization of children. Use the company's participation and influence within trade groups or business associations to push for principles or a code of conduct for the entire sector the business is part of to refrain from such practices.
	34c Does the policy take into account the evolving impacts specifically related to the use of digital media?	Regularly update the company's marketing and advertising policy to reflect the rapidly changing media landscape. This enables businesses to recognize and proactively address the adverse impact of digital media, including the use of personalized promotions aimed specifically at children.
	34d Does the policy stipulate unsuitable marketing locations and placements in stores?	Do not place advertisements in locations or venues that are foreseeably frequented or accessed by children of inappropriate age groups for the product. At a minimum, childhood settings such as schools, childcare and early childhood education facilities should be free from commercial promotions that specifically target children.
		Take adequate security measures to protect children in all Internet-marketing venues, including social media, chat sites, blogs and web pages. Carefully consider placement of products in stores, e.g., place unhealthy products on higher shelving and out of young children's sight lines.
	34e Does the policy make reference to national regulations or industry-specific codes of conduct regarding marketing to children, for example, compliance with World Health Organization and World Health Assembly regulations for the food industry?	Take a responsible approach to food marketing, advertising and labelling. Avoid marketing foods and non-alcoholic beverages that are high in saturated fats, trans-fatty acids, sugars or salt to children. Especially avoid marketing in settings such as nurseries, schools (including school canteens and vending machines), playgrounds and paediatric service locations, or during child-friendly sporting and cultural activities.
		Follow marketing practices that are consistent with the objectives set out in the World Health Organization's recommendations on food marketing. ¹⁰
PRIMARY CRITERIA	Primary criterion 35 Does the company set clear standards for privacy and the collection of personal data on or from children?	Put in place an age verification mechanism as part of personal data collection. Always encourage young children to obtain their parents' and or guardians' permission before giving any information to a marketer, and make reasonable efforts to ensure that parental consent has been given.

⁹ See for example the UK Bailey report: Bailey, Reg, Letting Children Be Children: Report of an independent review of the commercialisation and sexualisation of childhood, Department for Education, United Kingdom, June 2011; open the PDF at www.gov.uk/government/uploads/system/uploads/attachment_data/file/175418/Bailey_Review.pdf.

World Health Organization, 'International Code of Marketing of Breast-Milk Substitutes'. WHO, Geneva, 1981; for more information and to download the PDF, see www.unicef.org/nutrition/index_24805.html.

Taking action Due diligence criteria for marketing and advertising PRIMARY CRITERIA **Primary criterion 36** Is there a process in place to identify, assess and monitor risks to and impacts on children's rights related to content and visuals used in the company's advertising? SUPPLEMENTARY 36a Does the company, through its marketing practices, consider how it can avoid discrimination and stereotyping based on gender, age, nationality, race, etc.? Companies should stipulate that when children are represented in advertising and marketing, permissions are gained; appropriate checks regarding safeguarding of children are PRIMARY CRITERIA **Primary criterion 37** Has the company established guidelines for the use of children in advertising and marketing? **SUPPORT Primary criterion 38** Does the company follow evolving best practices with regard to marketing and advertising, including participation in voluntary marketing codes and standards? **SUPPORT Primary criterion 39** Does the company support and promote positive and healthy behaviour among children through marketing, advertising and communication channels?

Remediation criteria for marketing and advertising

Taking action

PRIMARY CRITERIA

Primary criterion 40

Is there a formal mechanism in place for receiving, processing, investigating and responding to complaints from customers and the general public, including children, about content and visuals relating to children?

Inform employees, customers, suppliers, service providers and other stakeholders about the mechanism and available channels to report concerns.

Ensure the mechanism is accessible to children and those who can report concerns on their behalf, such as community members, local NGOs and government officials. Phone notlines and online channels for reporting

Principle 7. All businesses should respect and support children's rights in relation to the environment and to land acquisition and use

The impact assessment criteria for Principle 7 are related to the environment and to natural resources acquisition and use and cover three areas for business: (1) policy; (2) due diligence; and (3) remediation. Criteria tables, with recommended actions for companies, are provided for each of these areas.

Environment

Children and young people are vital stakeholders in sustainability and environmental discussions and debates. Both today and in the future, children are most severely affected by issues like climate change, water scarcity and urbanization. Due to their physiology and exposure, the impact of climate change and pollution (air, soil, water, noise) on children can be more serious and long-lasting than in adults. Children are at greater risk from environmental hazards than adults because of their physical size, developing bodies, metabolic rates, natural curiosity and lack of knowledge about threats in their environment.

A company's responsibility to respect children's rights includes recognizing the fundamental links between children's rights, environmental issues and inter-generational justice – protecting the environment today to preserve it for future generations.

A company's regular activities and resource use can have a major impact on the environment and, consequently, on stakeholders affected by business activities. Businesses should take the particular vulnerabilities and risks faced by children – to resource scarcity, waste, pollution and toxicity – into account in company environmental policies and due diligence processes. Beyond this, accidents from business operations can have severe impacts on the environment and health of communities. Businesses should ensure that the rights of children, their families and communities are addressed in contingency planning and remediation activities.

	Policy criterion for the environment	Taking action
PRIMARY CRITERIA	Primary criterion 41 Does the company's environmental and resource-use policy and targets take into account its potential and actual impacts on children?	Integrate children's rights considerations into relevant environmental policies. Target and monitor emissions standards and toxicity levels. Take into account children's specific vulnerabilities to resource scarcity, pollution and toxicity in environmental and health impact assessments.
	Due diligence criterion for the environment	Taking action
PRIMARY CRITERIA	Primary criterion 42 Is there a process in place to identify, assess and monitor environmental risks to and impacts on children and pregnant women?	Bring a child-sensitive approach to environmental impact assessments and siting design. As part of this process, consider alternative siting options to those that are near schools, playgrounds or other areas where children congregate. Take into account the routes children use to get to school, and sports and cultural activities, and consider

Remediation criterion for the environment

Taking action

PRIMARY CRITERIA

Primary criterion 43

Is there a formal grievance mechanism in place for receiving, processing, investigating and responding to complaints related to environmental risks to and impacts on children and pregnant women?

Inform employees, community members, suppliers, service providers and other stakeholders about the grievance mechanism and available channels to report occurrences of environmental risks or impacts related to children and pregnant women.

Ensure the mechanism is accessible to children and those who can report incidents on their behalf, such as community members, local NGOs and government officials. Making a physical space available through an NGO and offering a phone hotline or online channels for reporting incidents can be effective. Take illiteracy and local languages into consideration.

Land and natural resource acquisition and use

When a business acquires or uses natural resources such as land, forests, fresh water and marine resources, local children and communities may be affected. Access to decent housing, land, forests and water in rural settings can protect families from chronic poverty and destitution. It provides shelter from the elements and gives them the ability to collect forest products, grow vegetables for nourishment and contribute to household income.

Business use of land may also affect children's community resources if it displaces schools, health centres or places of play. Regarding fresh water, unsustainable business use of water upstream can deprive downstream communities from sufficient and safe water for domestic and agricultural use. Over-exploitation of marine resources can result in loss of livelihoods among coastal communities.

Businesses should avoid or minimize displacement of communities or adversely impacting their livelihoods as a result of business acquisition or use of natural resources. By engaging in meaningful, informed consultation with potentially affected communities, companies can ensure that risks of adverse impacts on children are identified and addressed early on. Such consultations should include the perspectives of women, youth and children, as community representatives are typically adult males.

'Free, prior and informed consent' is specifically required for projects affecting indigenous communities, and is a desirable goal for any affected communities. Businesses should be aware that land ownership and registries may discriminate against women and children, in particular girls, whose inheritance rights are often not registered or recognized.

If relocation cannot be avoided, businesses should respect children's rights and ensure that all of their rights including their rights to education, protection, health, adequate food and standard of living, and participation are taken into consideration when carrying out resettlement and providing for compensation.

Policy criterion for land and natural resource acquisition and use

Taking action

PRIMARY CRIT

Primary criterion 44

Does the company have a policy on land and natural resource use and acquisition, including resettlement of populations and compensation, that takes children's vulnerabilities into account? To achieve children's long-term well-being, the company should apply relocation policies in line with international standards and best practices regarding housing, documentation and access to basic services.

Require key performance indicators to reflect international performance standards, such as those of the International Finance Corporation¹¹, to avoid or mitigate the worst consequences of displacement.

Raise awareness of child-related impacts or relocation and resettlement

Due diligence criteria for land and natural resource

land and natural resource acquisition and use

Taking action

PRIMARY CRITE

Primary criterion 45

Is there a process in place to identify, assess and monitor risks to or impacts on children in land and natural resource use and acquisition, and resettlement?

are protected when the company acquires resources and property. Land purchase and natural resources use can be complex, and legal due diligence requires an understanding of land titling and ownership regimes, including attention to customary rules, especially as related to the rights of children and women

Apply international standards for land and property inheritance to prevent children, and especially girls, in losing inheritance and property rights.

Take steps to ensure that relocated children and their families have adequate housing, supporting documents and uninterrupted access to basic services, such as schools, health clinics, water and sanitation, and local transportation. The quality of their new housing or land, and the legal nature of the land title, should be at least equivalent to those of the old site as a minimum of secure tenure. Relocations should include necessary documentation to ensure that children can enrol in school in their new location.

¹¹ International Finance Corporation, 'IFC Performance Standards on Environmental and Social Sustainability', Washington, D.C., 1 January 2012.

45a Do the processes for resources use and acquisition and resettlement involve consultations with local communities, including indigenous groups and taking into account the perspectives of women and children?

Undertake stakeholder mapping to identify local leaders in the affected area to better understand community dynamics. Women, children and indigenous people are often overlooked or marginalized in stakeholder consultations required by national and international standards. The company can reach out to these constituencies, as well as experts in natural resources, user rights and land titling, and local NGOs, in particular those concerned with children's rights.

Require the participation of women in all community engagement and stakeholder dialogue. Children's and young people's participation will enable them to express their views on the impact of land acquisition, and can provide valuable information for the business. Where indigenous groups are consulted before decisions are made concerning their ownership of lands or natural resources, explore the role of children and youth, while remaining sensitive to communal traditions.

45b Does the process consider consent and adequate compensation?

Businesses must identify the owner and conveyor of consent and seek to confirm that the appropriate parties are those claiming the rights, in line with international standards and industry best practices. Male relatives or community members, for example, may illegally override women and households headed by a child.

Where laws providing for legal guardianship of children do not exist or the company suspects disinheritance, work with community leaders or local NGOs to find a mechanism that ensures payment benefits to children. The company could, for example, establish transparent, reliable arrangements for the funds to be administered by respected community elders

Develop and implement policies to take into account international experience showing that recorded cash compensation paid to women in households provides a better chance that the money will be spent to support the household and children.

45c Does the company establish or support initiatives that mitigate any negative impact of natural resources acquisition or use on local communities?

Create or support initiatives to mitigate the negative long-term impact of natural resources acquisition or use on local communities. Follow international standards that require assistance to restore the livelihoods of economically displaced households and develop company initiatives to reduce the consequences of displacement.

- local sourcing and procurement
- contract farming, out-grower arrangements.
- microcredit and investment in local employment and incomes;
- access to new technologies and infrastructure
- environmental protection:
- access, availability and adequacy of social services, including education and health services for children.

Remediation criterion for land and natural resource acquisition and use

Taking action

PRIMARY CRITERIA

Primary criterion 46

Is there a formal grievance mechanism in place for receiving, processing, investigating and responding to complaints related to risks to or impacts on children in land and natural resource use and acquisition, including resettlement?

Inform employees, community members, suppliers, service providers and other stakeholders about the grievance mechanism and available channels to report risks to or impacts on children related to natural resource use, acquisition and resettlement.

Ensure the mechanism is accessible to children and those who can report incidents on their behalf, such community members, local NGOs and government officials. Making a physical space available through an NGO and offering a phone hotline or online channels for reporting incidences can be effective. Take illiteracy and local languages into consideration.

Consider an award or other incentive system to reward staff for bringing grievances forward to facilitate adjudication of grievances and underline the necessity for transparency.

Principle 8. All businesses should respect and support children's rights in security arrangements

The impact assessment criteria for Principle 8 are related to security services and personnel and cover three areas for business: (1) policy; (2) due diligence; and (3) remediation. Criteria tables, with recommended actions for companies, are provided for each of these areas.

Security services and personnel

Companies should ensure that no children are recruited or used in security arrangements, either directly or indirectly through security providers. This means that children should not be engaged for military purposes, but also that they should not be used by the security provider for any other tasks, including food procurement, logistics, administration or espionage.

Security personnel encounter youth and children in a variety of ways, including as employees' family members, community members, and victims of violations, perpetrators or witnesses of alleged offences on company property. Because of their young age and physical weakness, children are at greater risk of experiencing abuse, intimidation and harassment – and therefore it is crucial for a company to have security arrangements that take children's rights into account.

	Policy criteria for security services and personnel	Taking action
PRIMARY CRITERIA	Primary criterion 47 Does the company have a policy in place related to security arrangements that incorporates children's rights?	Companies that have policies in place regarding security and human rights should include a child rights angle, specifically: — prohibit the recruitment or use of children in security arrangements, both directly and indirectly through security providers. This means that children under the age of 18 should not be engaged for military purposes, but also that they should not be used by the security provider for any other tasks, including food, logistics, administration, espionage, etc. — outline a strict code of conduct against physical punishment or child abuse, and describe the disciplinary proceedings against any security personnel who have perpetrated such abuse.
SUPPLEMENTARY CRITERIA	47a Does the policy refer to company procedures for dealing with children who have allegedly committed a crime on company property?	Establish and enforce strict rules against physical punishment or child abuse by security staff against children in the community, and include details on the process for appropriate disciplinary proceedings. When a child has committed an offence on company property, parents or guardians must be notified without delay, and company security forces should keep a full record of any children held in detention.

	Due diligence criteria for security services and personnel	Taking action
PRIMARY CRITERIA	Primary criterion 48 Is there a process in place to identify, assess and monitor risks to and impacts on children's rights related to the security arrangements?	Conduct proper risk assessment to understand the potential for violating human rights, including the rights of children. Assessments can include. - identification of security risks: Risks that result from political, economic, civil or social factors; or the possibility of heightened levels of risk in particular facilities or communities. - potential for violence: Consult civil society, home and host governments to better understand the potential for violence - human rights records: Consider the available human rights records of public security forces, paramilitaries, local and national law enforcement, as well as the reputation of private security. Consult with the wider community rather than relying solely on official records. - rule of law: consider the local prosecuting authority and judiciary capacity to hold accountable those who are responsible for human rights abuses
SUPPLEMENTARY CRITERIA	48a Does the company include certain provisions on respecting children's rights in security contracts?	Respect for children's rights should be explicitly ensured in business security contracts. Although security arrangements may be informal in many cases, the company still has the responsibility when making and implementing such arrangements to conduct human rights due diligence, giving particular attention to children.
	48b Does the company employ hiring or screening criteria for security personnel?	Make respecting children's rights part of the selection criteria for security personnel. Procedures for hiring security staff should take into account a contractor's record of workplace health and safety, use of force and protection of human rights, especially children's rights. Include background screening for charges related to violence against children, including sexual abuse, rape or excessive use of force. Prohibit the hiring of personnel who have committed any such violations. As appropriate, companies should try to provide both female and male security guards.

SUPPLEMENTARY CRITERIA

48c Does the company have procedures in place for dealing with alleged child perpetrators?

Regarding detention in company facilities, security personnel should follow CRC guidance that it must be a measure of last resort, used for the shortest possible time, and that children should be separated from

Consider the rights of children before involving the justice system. The company should strongly consider seeking assistance from local NGOs or community organizations with experience in dealing with youth and juvenile justice

If the company has legitimate concerns about the procedures of local law enforcement with regard to children, consider advocating with local police and judicial authorities for appropriate alternative arrangements to address the offence with the child, the child's family and the community. This approach is based on restorative justice. If acceptable to police and judicial authorities, such alternatives can include replacing a stolen item, repairing damages, performing community service or otherwise making up for the damage in a way that does not involve the formal justice system..

PRIMARY CRITERIA

Primary criterion 49

Do security personnel receive training on children's rights and child protection, including with regard to appropriate communication, conduct and use of force in situations where children are victims or witnesses of violations, or have allegedly committed an offence on company property?

Training on common scenarios in which violations against children might take place and the procedures they should follow in order to avoid such violations. Describe the legal consequences of infringements for both the company and the security providers.

Training for security staff should emphasize respecting children's rights and enforcing child protection measures, and include information on child-specific reactions to stress, how to communicate with children, and how to approach them as perpetrators, victims or witnesses.

encountering potential child perpetrators is particularly important. Use of physical restrain and force on children is to be strictly exceptional, employed only when all other control measures have failed and for the shortest possible time. Prohibit security personnel from forcing children to carry out unpaid personal services.

Primary criterion 50 Is there a formal grievance mechanism in place for receiving, processing, investigating and responding to complaints about risks to and impacts on children related to security arrangements? Inform employees, community members, suppliers, service providers and other stakeholders about the grievance mechanism and available channels to report risks to or impacts on children related to security arrangements. Ensure the mechanism is accessible to children and those who can report incidents on their behalf, such as community member, local NGOs and government officials. Making a physical space available through an NGO and a phone hotline or online channels for reporting incidents can be effective. When a crime has been committed by security or other company personnel against a child on company property, refer the case to the national authorities; stay apprised of investigations; and assist the child victim with personnel who have been trained on how to speak to and work with children.

Principle 9. All businesses should help protect children affected by emergencies

The impact assessment criteria for Principle 9 are related to armed conflict, natural disasters and other emergencies. Criteria tables, with recommended actions for business, are provided for the due diligence area.

Emergency situations significantly affect children's rights by making children more susceptible to disease, malnutrition, exploitation and violence. Children with disabilities; displaced, migrant, separated and unaccompanied children; and indigenous or ethnic minority children are among those who will be the most vulnerable. Girls and boys may be affected in different ways. Moreover, disasters and conflict can create whole generations of potential workers without education, leading to essentially unemployable classes of people representing an entire age group.

Companies that operate in emergency contexts, including armed conflict and areas prone to political turmoil, due to the nature of their business or in following business opportunities must recognize these heightened risks of human rights violations and must undertake children's rights due diligence accordingly.

Many companies also support relief efforts for natural disasters such as floods, earthquakes and hurricanes in their areas local communities or outside of their immediate areas of operation. Business should ensure that assistance for children is carried out in coordination with government and international humanitarian organisations.

There are also emergencies with severe environmental impacts that are caused by accidents during business operations. For all of these cases, businesses should ensure that the rights of children, their families and communities are addressed in contingency planning and remediation activities.

Armed conflict

Children and women disproportionately bear the brunt of conflict, and businesses operating during armed conflict or in fragile States should be aware that these situations present numerous risks. This is the context where populations are most vulnerable to abuse by governments or armed forces and groups, presenting great risk of gross human rights violations and heightened risk of complicity by business. Companiesmay, for example, unintentionally propup warring factions through financial transactions or the sale of resources such as diamonds or minerals. They may also exacerbate discrimination and tension by consulting or interacting with one community over others.

Due diligence criteria for Taking action armed conflict **Primary criterion 51** Does the company's due diligence process address the heightened risk of child rights violations during armed conflict? SUPPLEMENTARY CRITER 51a Does the company raise awareness and provide training for employees and community members on the protection of children's rights in the context of increased risks of violence, abuse and exploitation of children in conflict situations? 51b Does the company have a process in place to ensure it does not exacerbate discrimination and tensions between different communities that are involved in conflict?

¹² Office of the UN Special Representative to the Secretary General on Children and Armed Conflict, Children Affected by Conflict, www.un.org/children/conflict/english/index.html

¹³ See page XX for relevant references

Natural disasters and other emergencies

The consequences of natural disasters are particularly severe for children, who might be separated from their families and exploited more readily because of their vulnerability. Unfortunately, the numerous initiatives of private sector operations in emergency-affected areas have rarely paid specific attention to children's protection rights and needs. During emergencies, children are especially vulnerable to disease, malnutrition and violence. In fact, measles, diarrhoea, acute respiratory infections, malaria and malnutrition are the major causes of children's death during humanitarian crises.

Due diligence criteria for Taking action natural disasters and other emergencies **Primary criterion 52** PRIMARY CRITERIA Does the company consider children's specific rights and needs in contingency planning for emergency situations caused by business operations? **Primary criterion 53** If the company contributes to relief efforts during disasters, does it have a defined approach for how it will support children in coordination with local authorities and humanitarian agencies, and in accordance with best practices? Involve local children in enhanced community dialogue. The best forms of community development, even in the context of disaster assistance, place great emphasis SUPPLEMENTARY CRITERIA **SUPPORT** 53a Does the company's process for disaster assistance comprise consultations with communities, including children?

Principle 10. All businesses should reinforce community and government efforts to protect and fulfil children's rights

The impact assessment criteria for Principle 10 are related to reinforcing government taxation and corruption-free practices and government and community relations. They cover three areas for business: (1) policy; (2) due diligence; and (3) remediation. Criteria tables, with recommended actions for business, are provided for these areas.

Reinforcing government taxation and corruption-free practices

There is much that businesses can do as part of their responsibility to respect children's rights including avoiding undermining government obligations to fulfil children's rights. As a minimum standard, businessesshouldrespecttheruleoflawinallcountriesinwhichtheyoperateandconsistentlyapplyresponsible business practices. They should recognize that tax payments and anti-corruption measures help generate the revenues that are essential to build schools and hospitals, pay for teachers and provide life-saving health services. Tax avoidance and evasion deprive governments of the resources they need to expand and sustain public services.

Corruption can harm children in many ways – for example, it can increase the overall cost of providing public services such as education, water, sanitation and health; lower the quality of these services; and restrict coverage for the most marginalized communities. Bribery can perpetuate exclusion and discrimination against those who cannot pay, frequently including children. Publishing information on the royalties and taxes that a business pays can help its credibility, as well as promote transparency and accountability in public and private finances.

Policy criteria for government taxati corruption-free pra		Taking action
PRIMARY CRITICAL PRIMAR	addresses	Provide a statement on how the company meets national legislation and international principles on corporate tax obligations. This should include a commitment to pay all taxes, fees and royalties to local governments in countries of operation. Establish a zero-tolerance policy on any and all
TERIA		forms of bribery, corruption, extortion and embezzlement, and outline the terms of enforcement.
PRIWARY CRITERIA Supplementary criterion 54 Does the company have or other document that a corruption, taxation and some supplementary corruption, taxation and supplementary criterion and supplementary criterion. Supplementary criterion 54 Does the company have or other document that a corruption, taxation and supplementary corruption, taxation and supplementary criterion. Supplementary criterion 54 Does the policy included how the company meets legislation and internation including its commitmentary fees and royalties to national supplementary criterion. Supplementary criterion 54 Does the policy included how the company meets legislation and internation including its commitmentary fees and royalties to national supplementary criterion.	s national nal principles, it to pay all taxes, onal, regional and	Paying taxes, royalties, duties and other fees should be viewed as a vital way to support governments in their ability to deliver basic services to children, not as a cost to be avoided. Publicly announcing the amount of taxes paid helps companies hold government agencies accountable for their obligations to children. In setting company tax policy, consider the impact of tax avoidance on children, and provide public information on the company's tax policy (payments, concessions, donations) and on lobbying positions. If the company is not already subject to extensive internal anti-corruption compliance procedures, pay attention to the growing interest among international organizations such as the Organisation for Economic Co-operation and Development and the European Union in improving transparency, coordination and cooperation in the reporting of company profits and tax payments.

Due diligence criteria for Taking action government taxation and corruption-free practices **SUPPORT** PRIMARY CRITERIA **Primary criterion 55** Does the company take specific actions to collaborate with other stakeholders to encourage and influence the government to increase transparency? **SUPPORT** 55a Does the company support PPLEMENTARY child-sensitive budgeting initiatives in the context of how corporate tax revenue is being used? Taking action Remediation criterion for government taxation and corruption-free practices **SUPPORT**

Government and community relations

place for receiving, processing,

Is there a formal grievance mechanism in

investigating and responding to complaints about cases of corruption, taxation and

Primary criterion 56

bribery?

Governments have the primary duty to protect and fulfil children's rights. Civil society, the United Nations, community-based organizations and humanitarian actors also have an important role in promoting children's rights, including the rights to survival, development and participation, and enabling all children to access necessary services.

Businesses can also have considerable influence with governments and should use this power responsibly to support government efforts to promote children's rights and well-being. Beyond respecting children's rights, actions by businesses contribute every day to making real changes in children's lives. Support to community and government efforts should be based on assessments of children's actual needs and a framework of accountability and complementarity with business activities and objectives. Company initiatives to support children should use a rights-based approach, recognizing that children are active stakeholders in the decisions that affect them and have a right to participation.

Businesses can support such efforts through provision of financial and non-financial resources, but are also increasingly working together with government and civil society to solve and address challenges for human

development and sustainability. Publicly speaking out and advocating for children's rights with peers is yet another avenue by which businesses can champion children's rights.

However, voluntary action in support of children's rights must be in addition to and not a substitute for action required to respect children's rights, and should be guided by the core principles of children's rights.

	Policy criteria for government and community relations	Taking action
PRIMARY CRITERIA	SUPPORT Primary criterion 57 Does the company have a defined approach to strategic social investment programmes that aligns potential programmes to government plans and priorities??	Use findings from human rights impact assessments or other risk and impact assessments to determine the company's involvement with markets, resources and partners that can have the biggest positive impact on children in the community, in line with the core business activities and strategies. Consider how community investments can be turned into long-term, productive community assets. When weighing costs and benefits, plan for long-term outcomes as well as sustainable investments that will last beyond the company's presence. Careful planning can help a company bring about sustainable gains both for business and children in a number of ways.
		Be alert to the unintended consequences for children of well-meaning community development projects that are not aligned with the best interests of the child.
SUPPLEMENTARY CRITERIA	SUPPORT 57a Does the approach reflect that social investment programmes should be designed and implemented in close cooperation with national, regional and local governments and relevant NGOs and child rights experts?	Partner with national, regional and local government authorities rather than setting up parallel services. Approaches to community development that bypass authorities may lead to confusion, duplication, and poor relations with or even contradict national policy. By undertaking a careful analysis of governance, its needs and capacities to provide services, the company will learn how to complement these services in partnership with the government – which is far more cost-effective and sustainable than setting up parallel services. In cases where governments may not have the capacity to provide or partner on services, engage with authorities to understand their plans for services in the area, including constraints, structure and requirements. If the business is considering investing in building a school, for example, consult education authorities about their plans for the region: Are they planning new schools in the area? Are teachers available? What do parents want? Rather than constructing new facilities, support for existing systems may be the most effective investment.
	SUPPORT 57b Does the company develop its community investment projects based upon and in response to national statistics and relevant community-level data?	Understand the specific issues, risks and opportunities pertaining to children as gleaned from national statistics, relevant research, reports and community-level data.

SUPPORT

57c Does the company's approach to social investment include community consultations?

Avoid conflicts of interest with community goals.

Align community investments with corporate

Interests and develop joint priorities with the local

Community

Consult with community members, including children, when developing a community initiative Children will have valuable perspectives on how a project should be designed and carried out. The process of consultation with children also helps them to develop decision-making and citizenship skills

Community investments should never be used as payment for damage caused by a company, as mitigation or compensation, or as a marketing tactic for products and services, whether overtly or covertly.

SUPPORT

57d Does the approach consider how the most vulnerable children in a community will be supported?

nvest in programmes that benefit the most vulnerable and marginalized children. In consultation with governments, local communities and child protection experts, the company can identify the sub-populations of children with the greatest need for example girls who are not in school, ethnic minorities, children with disabilities, children orphaned by AIDS or iving with HIV, households headed by a child and those living in poverty.

Many of these children may be effectively hidden or living in remote areas. Try to understand the root causes hindering them from enjoying their rights. If they are not going to school, why not? Consider the gender dynamics if this primarily affects girls. If children are leaving the community, are they being trafficked or pushed out by parents to find jobs to support their families, potentially leading them to make risky choices?

SUPPORT

57e Does the approach take into account the need to invest in both capacity building and infrastructure development?

Invest in building capacities as well as infrastructure. A 'bricks and mortar' approach should be complemented by investments in the development of organizational and other practical skills to ensure benefits for children in the future.

Building a local health clinic might be needed and very welcome. But the business will contribute to the clinic's success over time by supporting the availability, training and sustainability of health staff or community health workers, as well as the administrative capacity to link to regional or district health authorities. The approach might also consider building capacities of local NGOs to complement services offered in the facility, such as changing health behaviours to improve disease prevention, including hand-washing campaigns in schools.

Remediation criterion for government and community relations

Taking action

PRIMARY CRITERIA

Primary criterion 58

Is there a formal grievance mechanism in place for receiving, processing, investigating and responding to complaints about risks to and impacts on children's rights in relation to community investment projects?

Inform employees, community members, service providers, children and other stakeholders about the grievance mechanism and available channels to report occurrences of risk or impact on children related to community investment projects.

Ensure the mechanism is accessible to children and those who can report incidents on their behalf, such as community members, local NGOs and government officials. Making a physical space available through an NGO and a phone hotline or online channels for reporting incidents can be effective. Take illiteracy and local languages into consideration

ANNEX

References and resource links

Principle 1: All businesses should meet their responsibility to respect children's rights and commit to supporting the human rights of children

Policy commitment

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