



FOREWORD

We are at an important milestone moment of bringing financial reporting and sustainability reporting on equal footing providing a complete picture of the companies' impact, risks and opportunities. The first wave of companies has to mandatory apply ESRS for this calendar year and we will see their reports published early next year.

The objective of the CSRD is to improve sustainability reporting, in order to better harness the potential of the European single market to contribute to the transition towards a fully sustainable and inclusive economic and financial system in accordance with the European Green Deal and the UN Sustainable Development Goals. Reported information should be relevant, providing a fair representation, comparable, reliable, and easy for users to understand. EFRAG provides its technical advice to the European Commission in the form of draft ESRS.

In full agreement with Commissioner McGuinness, since March 2023 EFRAG develops a large programme for implementation support to facilitate the application of ESRS by companies and raising awareness with investors and other stakeholders. This major effort includes the issuance of implementation guidance documents and a Q&A Platform. Implementation support, though non-authoritative, aims at reducing companies' need for resources and implementation costs and at supporting the work of analysts and other users by enhancing the standardised application of the reporting framework.

EFRAG appreciates the contributions of UNICEF in various ways to the ESRS standard setting process, notably in the social standards and acknowledges the importance of reporting and therefor making transparent the activities of companies in relation to children's rights. The UNICEF guidance briefs will enhance the quality of the reporting on children's rights by increasing the transparency and comparability of this information for users, including investors.

EFRAG welcomes the guidance briefs of UNICEF that provides practical guidance and examples with respect to the specific children's rights angle to sustainability reporting under the ESRS. The guidance will allow companies to identify where children's rights fit into the ESRS and how they can report on them. The non-authoritative guidance briefs focus on children as stakeholders in vulnerable situations; double materiality; and on reporting on children's rights under the social ESRS.



We are looking forward to the continued cooperation with UNICEF in our sustainability reporting work.

Patrick de Cambourg
EFRAG Sustainability Reporting Board Chair
 26 September 2024

INTRODUCTION

The [European Union's Non-Financial Reporting Directive](#) and [Corporate Sustainability Reporting Directive](#) require certain companies operating in the European Union (EU) to disclose information about their social and environmental impacts, including their human rights impacts, in their annual reports. On 22 December 2023, the European Commission adopted the European Sustainability Reporting Standards (ESRS), which outline detailed requirements for corporate reporting on a broad range of environmental, social and governance (ESG) issues. The first set of the ESRS include requirements to report on issues affecting children's rights. Improved corporate disclosure on children's rights is crucial to achieving greater understanding of and accountability for business impacts on children. Ensuring adequate and relevant reporting on children's rights will enable companies to better identify their impacts and opportunities regarding children, prevent adverse impacts and build sustainable outcomes for children, communities and their business.

Children under 18 years old account for almost one third of the world's population.¹ In many countries, children and youth make up almost one half of the national population. It is, therefore, inevitable that most businesses will interact with and affect the lives and rights of children.

UNICEF has developed these guidance briefs to enable companies to identify where child-rights-relevant disclosures are in the ESRS and to understand how to integrate children's rights considerations into reporting under the framework of the first set of the ESRS. The briefs can be used together or individually, depending on a company's approach and outcome of the materiality assessment. The briefs are meant to be used as a companion to the ESRS guidance developed by the European Financial Reporting Advisory Group Implementation Guidance (EFRAG IG),² and it is assumed that readers are familiar with the

¹ [UNICEF Data, Population under age 18](#)

² [EFRAG, May 2024](#)



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process of ESRS reporting. Thus, the briefs will not seek to replicate or amend the EFRAG guidance, but rather to accentuate children's rights in the reporting process. The issues covered in these briefs are not an exhaustive list of child rights topics under the ESRS, so UNICEF and other organizations may choose to complement the list with additional guidance in the future.

The guidance briefs cover these topics:

- **Children as stakeholders at heightened risk of adverse impact**
- **Children's rights and double materiality**
- **Reporting on children's rights under the social standards**

CHILDREN AS STAKEHOLDERS AT HEIGHTENED RISK OF ADVERSE IMPACT



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OVERVIEW:

Companies should consider children as a key stakeholder group in the reporting process where the ESRS refer to 'persons in vulnerable situations'.

In line with international law on business and human rights, the CSRD and ESRS require companies to recognize 'persons in vulnerable situations' as a distinct category of stakeholder that must be awarded additional consideration in the reporting process. Children, as a group susceptible to impact from business practices, fall under the category of vulnerable groups, and reporting companies must ensure that impacts on children are considered in the reporting process.

This guidance brief helps organisations understand how the ESRS refer to 'persons in vulnerable situations' and the linkages with children.



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WHO IS A CHILD?

The United Nations Convention on the Rights of the Child, Article 1, states that **"a child means every human being below the age of 18 years"**.

This brief is designed to guide companies on their reporting requirements relevant to impacts on children as persons in vulnerable situations and at risk of marginalization under the ESRS.

Children are a stakeholder group at a heightened risk of adverse impact by business, but they are seldom identified as a key stakeholder group. This results in children remaining unheard and not adequately consulted by companies as a key stakeholder and rightsholder group.

Due to their age, development and size, children require specific attention in human rights and environmental due diligence processes to guarantee respect for their human rights. It is often the case that while one business activity might not impact the rights of adults, the same activity could have an adverse impact on the rights of a child. For example, certain levels of air emissions or water effluents created by the extractives sector may not have adverse effects on an adult, whereas a lower threshold of emissions or water pollution may negatively affect the health of children living in the nearby communities due to their size, developing bodies and metabolic rates.

Companies often exclusively link business impacts on children's rights to child labour. Child labour is certainly a material issue for many companies, and a very serious child rights issue. This narrow focus, however, does not capture the full extent of how children's rights can be affected by business. While child labour is the most widely recognized risk and adverse business impact on children, businesses come into contact with children in many other ways and can also have an impact on other rights.

Children are consumers of business products and services. They are exposed to marketing and advertising, and they can be legal workers or exploited child labourers. They are children of workers, they use digital platforms and they live and play in the environments where business operate. In addition, most businesses come into contact with children daily, and although these interactions may not be direct or purposeful, sometimes business facilities and services can raise serious child safeguarding and protection concerns. For example:

- A hotel company owns and operates a hotel chain. Perpetrators of child sexual abuse and exploitation might use the hotel's premises to harm children.

HOW ARE CHILDREN IMPACTED BY BUSINESS?

In the United Nations Guiding Principles on Business and Human Rights (UNGPs), OECD Guidance on Responsible Business Conduct (OECD Guidance) and Children's Rights and Business Principles (CRBPs), children are identified as one of the groups at heightened risk of marginalization and vulnerable to negative impacts by business. Businesses, therefore, are required to pay special attention to impacts on children and their rights.¹

Similarly, the Corporate Sustainability Reporting Directive (CSRD) specifically references the United Nations Convention on the Rights of the Child, among other United Nations human rights conventions designed to protect the human rights of those at heightened risk. The ESRS also recognize 'persons in vulnerable situations' as a distinct category of stakeholder, including children, and puts requirements on companies to report where necessary on considerations relevant to them.²

¹ See United Nations Office for the High Commissioner on Human Rights, 2011. [United Nations Guiding Principles on Business and Human Rights](#); OECD, 2018. [Guidance on Responsible Business Conduct](#).

² See, e.g., ESRS 1, Appendix A: Application Requirements, AR6; ESRS E4, Appendix A: Application Requirements, AR20; ESRS S1, Disclosure Requirement S1-2, paragraph 20; ESRS S1, Appendix A: Application Requirements, AR 25; ESRS S2, Disclosure Requirement related to ESRS 2 SBM-3, paragraph 11(v); ESRS S2, Disclosure Requirement S2-2, paragraph 22; ESRS S3, Disclosure Requirement S3-2, paragraph 22; ESRS S4, Disclosure Requirement related to ESRS 2 SBM-3, paragraph 10(a)(iv); ESRS S4, Disclosure Requirement S4-2, paragraph 21.

- A company provides social media services, including for children. It sets children's social media accounts to public by default. This means that information and social media activities can be viewed and commented on by anyone and children can be contacted by anyone, thus infringing children's rights to privacy and exposing them to risks of abuse, exploitation and violence.

Children can also be impacted through the working conditions of their parents and caregivers. Family-friendly workplace practices – those that provide sufficient paid parental leave, support breastfeeding mothers and facilitate access to good quality childcare – allow parents and caregivers to balance work and family life and to provide the care, attention and essential resources their children need to thrive.³ For example:

- A company in the garment and footwear sector sources from a manufacturing facility in a non-EU country with a large proportion of female workers. For nursing workers, paid breastfeeding breaks are a labour right. At the same time, exclusive breastfeeding for the first six months of life is important to a child's health, development and survival. With the combination of low wages and lack of breastfeeding support at work, workers often feel compelled to return to work before they are ready and stop breastfeeding, thus negatively impacting on children's health and development.

Children are also impacted by business activities in the communities and environments where they live and play. For example:

- A company is building a dam and has resettled nearby communities. Children now must walk longer distances than before to go to school and to fetch water for their families, thus exposing them, especially girls, to risks of violence along the way and of losing access to education.

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CHILDREN AS 'PERSONS IN VULNERABLE SITUATIONS' UNDER THE ESRS

ESRS 1 application requirements: Double materiality – stakeholders and their relevance to the materiality assessment process

AR 6. In addition to the categories of stakeholder listed in paragraph 22, common categories of stakeholders are employees and other workers, suppliers, consumers, customers, end-users, local communities and persons in vulnerable situations, and public authorities, including regulators, supervisors and central banks.

The ESRS confirms that children are a group of persons in vulnerable situations. Examples of 'persons in vulnerable situations' in the ESRS include children, women, migrants, persons with disabilities and indigenous peoples.

The ESRS uses several terms to refer to persons who are particularly vulnerable to negative impacts, including 'local communities and persons in vulnerable situations',⁴ persons 'particularly vulnerable to negative impacts, whether due to their inherent characteristics or to the particular context',⁵ and persons who 'may be particularly vulnerable to impacts and/or marginalized'⁶ by way of examples.

The way in which 'persons in vulnerable situations' are referenced in the ESRS is similar to the approach in international instruments on business and human rights. To ensure policy and business practice coherence, these terms should be interpreted consistently with the UNGPs, which are referred to in the recitals of the CSRD. The UNGPs state that businesses should be paying 'particular attention to the rights and needs of, as well as challenges faced by, individuals from groups or populations that may be at heightened risk of becoming vulnerable or marginalized.'⁷ The OECD Guidelines uses the terms 'individual characteristics' and 'vulnerable or marginalized groups' and states that companies should consider 'distinct and intersecting risks, including those related to individual characteristics or vulnerable and marginalized groups'.⁸

³ See, UNICEF. [Redesigning the workplace to be family-friendly: What governments and business can do.](#)

⁴ See, e.g., ESRS 1, Appendix A: Application Requirements, AR6

⁵ See, e.g., ESRS S2, Disclosure Requirement related to ESRS 2 SBM-3, paragraph 11(v).

⁶ See, e.g., ESRS S3, Disclosure Requirement S3-2, paragraph 22.

⁷ United Nations, 2011. [Guiding Principles on Business and Human Rights: Implementing the United Nations 'Protect, Respect, Remedy' Framework.](#)

⁸ OECD, 2023. [Guidelines for Multinational Enterprises on Responsible Business Conduct.](#)

EXAMPLES OF ESRS PROVISIONS RELATED TO IMPACTS ON CHILDREN'S RIGHTS

Here are some examples of ESRS requirements and some practical examples of how to report impacts on children and other persons or groups in vulnerable situations.

ESRS PROVISION

APPLICATION REQUIREMENT	PRACTICAL EXAMPLES	RECOMMENDATION
ESRS 1 3.3 APPLICATION REQUIREMENTS – DOUBLE MATERIALITY		
<p>AR 6. In addition to the categories of stakeholder listed in paragraph 22, common categories of stakeholders are: employees and other workers, suppliers, consumers, customers, end users, local communities and persons in vulnerable situations, and public authorities, including regulators, supervisors and central banks.</p>	<p>An extractive company operating in a volatile environment might use public or private security forces for the protection of their sites. Children and adolescents from local community often trespass on the site. Children have the right to be protected from abuse and violence and there are special protections in relation to how they must be treated when in conflict with the law.</p>	<p>The materiality assessment by the company should be informed by the views and inputs of children and/or their legitimate representatives, along with other child rights experts as children are affected stakeholders who are in vulnerable situations.</p>
ESRS S1, DISCLOSURE REQUIREMENT S1-2 – PROCESSES FOR ENGAGING WITH OWN WORKFORCE AND WORKERS' REPRESENTATIVES ABOUT IMPACTS		
<p>AR 28. Where applicable, the undertaking shall disclose the steps it takes to gain insight into the perspectives of people in its own workforce who may be particularly vulnerable to impacts and/or marginalized (for example, women, migrants, people with disabilities).</p> <p>AR 25. The undertaking may also disclose the following information in relation to paragraph 28 on diversity: (a) how it engages with at-risk or persons in vulnerable situations (for example whether it takes specific approaches and gives special attention to potential barriers); (b) how it takes into account potential barriers to engagement with people in its workforce (for example, language and cultural differences, gender and power imbalances, divisions within a community or group); (c) how it provides people in its workforce with information that is understandable and accessible through appropriate communication channels; (d) any conflicting interests that have arisen among its workforce and how the undertaking has resolved these conflicting interests; and (e) how it seeks to respect the human rights of all stakeholders engaged, for example, their rights to privacy, freedom of expression, and peaceful assembly and protest.</p>	<p>A hotel company might employ young workers legally (those who are above the legal age to work and are employed in safe and age-appropriate positions). However, young workers, especially if they are migrants, are particularly vulnerable to abusive labour arrangements. They may know little about their rights and feel unable to speak up against abuse.</p>	<p>The company should disclose the steps it has taken to gain an understanding of the perspectives of young workers, how it considers the barriers to engagement that young workers may face and how it engages with them, e.g. by providing information in a language that is clear, simple and that they understand.</p>

APPLICATION REQUIREMENT	PRACTICAL EXAMPLES	RECOMMENDATION
ESRS S2, DISCLOSURE REQUIREMENT RELATED TO ESRS 2 SBM-3 MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL		
<p>AR 11. When fulfilling the requirements of paragraph ESRS 2 SBM-3 paragraph 48, the undertaking shall disclose whether all value chain workers who are likely to be materially impacted by the undertaking, including impacts that are connected with the undertaking's own operations and value chain, including through its products or services, as well as through its business relationships, are included in the scope of its disclosure under ESRS 2. In addition, the undertaking shall provide the following information: (a) a brief description of the types of value chain workers who can be materially impacted by the undertaking, including impacts that connected with the undertaking's own operations and value chain, including through its products or services, as well as through its business relationships, and specify whether they are: ...</p> <p>v. workers who (within the prior categories or additionally) are particularly vulnerable to negative impacts whether due to their inherent characteristics or to the particular context, such as trade unionists, migrant workers, home workers, women or young workers.</p> <p>AR 8. Examples of particular characteristics of people in the undertaking's own workforce that may be considered by the undertaking when responding to paragraph 15 relate to young people that may be more susceptible to impacts on their physical and mental development, or women in a context where women are routinely discriminated against in the terms and conditions of work, or migrants in a context where the market for the supply of labour is poorly regulated and workers are routinely charged recruitment fees. For some people in the workforce, the inherent nature of the activity that they are required to undertake may put them at risk (for example, people required to handle chemicals or operate certain equipment or low paid employees who are on 'zero hours' contracts).</p>	<p>A supplier of a fashion company might employ young workers legally (those children who are above the legal age to work and are employed in safe and age-appropriate positions). However, due to their stage of development compared to adults, young workers are at greater risk of occupational accidents and injuries. Risk areas for young workers include heavy lifting and the use of complex machinery designed for adults; exposure to high-pressure situations or emotionally demanding assignments; and contact with direct and ambient hazards, such as those caused by toxic chemicals, to which they are more vulnerable than adults.</p>	<p>The reporting company should include young workers in the description of the types of value chain workers who could be materially impacted.</p>

APPLICATION REQUIREMENT	PRACTICAL EXAMPLES	RECOMMENDATION
ESRS S2, DISCLOSURE REQUIREMENT S2-2 – PROCESSES FOR ENGAGING WITH VALUE CHAIN WORKERS ABOUT IMPACTS		
<p>AR 23. Where applicable, the undertaking shall disclose the steps it takes to gain insight into the perspectives of workers that may be particularly vulnerable to impacts and/or marginalized (for example, women workers, migrant workers, workers with disabilities).</p>	<p>A company sources palm oil for its products from a supplier in Southeast Asia. In the country the company sources from, plantation workers employed on a permanent basis are entitled to three months of paid maternity leave at their ordinary rate of pay.</p> <p>However, maternity benefits are not always provided in accordance with the law, particularly when women are unaware of their entitlements and how to claim them. This leads to lower rates of exclusive breastfeeding as mothers often go back to work rather than stay home with their infants.</p> <p>Casual workers have reported that they may have their employment terminated if they announce that they are pregnant, leading to them continuing to work in conditions that are potentially harmful to them and their child, such as handling pesticides or doing physically arduous work.</p>	<p>The company should disclose the steps it has taken to gain an understanding of the perspectives of female workers on potential barriers and policy gaps in maternity protection policies and implementation of these. It should also disclose how it considers the barriers to engagement that female workers may face and how it engages with them while safeguarding from discrimination.</p>
ESRS S3, DISCLOSURE REQUIREMENT S3-2 – PROCESSES FOR ENGAGING WITH AFFECTED COMMUNITIES ABOUT IMPACTS		
<p>AR 21. Where applicable, the undertaking shall disclose the steps it takes to gain insight into the perspectives of affected communities that may be particularly vulnerable to impacts and/or marginalized, and into the perspective of specific groups within the affected communities, such as women and girls.</p>	<p>A company with a large development project in a popular tourism destination might affect children's right to access places of play and leisure. This may be the case where public areas are privatized for tourists, or access to essential services such as healthcare, decent housing and education, is strained due to a large influx of labour migration.</p>	<p>In this case, the company should disclose information about how it has engaged in a safe and meaningful way with children in local communities to understand their perspective and views, directly or indirectly.</p>

APPLICATION REQUIREMENT	PRACTICAL EXAMPLES	RECOMMENDATION
ESRS S4, DISCLOSURE REQUIREMENT RELATED TO ESRS 2 SBM-3 – MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL		
<p>AR 10. When fulfilling the requirements of paragraph 48, the undertaking shall disclose whether all consumers and/or end-users who are likely to be materially impacted by the undertaking, including impacts connected with the undertaking’s own operations and value chain, including through its products or services, as well as through its business relationships, are included in the scope of its disclosure under ESRS 2. In addition, the undertaking shall disclose the following information: (a) a brief description of the types of consumers and/or end-users subject to material impacts by its own operations or through its value chain, and specify whether they are: ...</p> <p>v. consumers and/or end-users who are particularly vulnerable to health or privacy impacts or impacts from marketing and sales strategies, such as children or financially vulnerable individuals;</p>	<p>A gaming company might use marketing and advertising techniques to reach consumers. However, children’s rights to privacy and freedom from exploitation can be affected by irresponsible practices, such as the profiling and targeting of children of any age for commercial purposes.</p>	<p>The reporting company should specifically disclose the potential and actual impacts on children as well as the identification of children as a key stakeholder and consumer group impacted or likely to be impacted by marketing activities.</p>
ESRS S4, DISCLOSURE REQUIREMENT S4-2 – PROCESSES FOR ENGAGING WITH CONSUMERS AND END USERS ABOUT IMPACTS		
<p>AR 21. Where applicable, the undertaking shall disclose the steps it takes to gain insight into the perspectives of consumers and/or end-users that may be particularly vulnerable to impacts and/or marginalized (for example, people with disabilities, children, etc.).</p>	<p>A company uses an online platform to engage its customers. An online platform can contain inappropriate content for children, and provide opportunities for unintended use, inappropriate contact and insufficient protection of personal data, thus exposing children to risks of harm. Children have unique perspectives on digital technologies.</p>	<p>The reporting company should describe the steps it has taken to gather the views of children about their experiences on their online platform, either via engaging key stakeholders on children’s rights or children directly. In the case of the latter, the company should describe how it has engaged with children in a safe and meaningful way.</p>



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CHILDREN'S RIGHTS AND DOUBLE MATERIALITY

UNPACKING CHILDREN'S RIGHTS UNDER THE EUROPEAN SUSTAINABILITY REPORTING STANDARDS



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OVERVIEW:

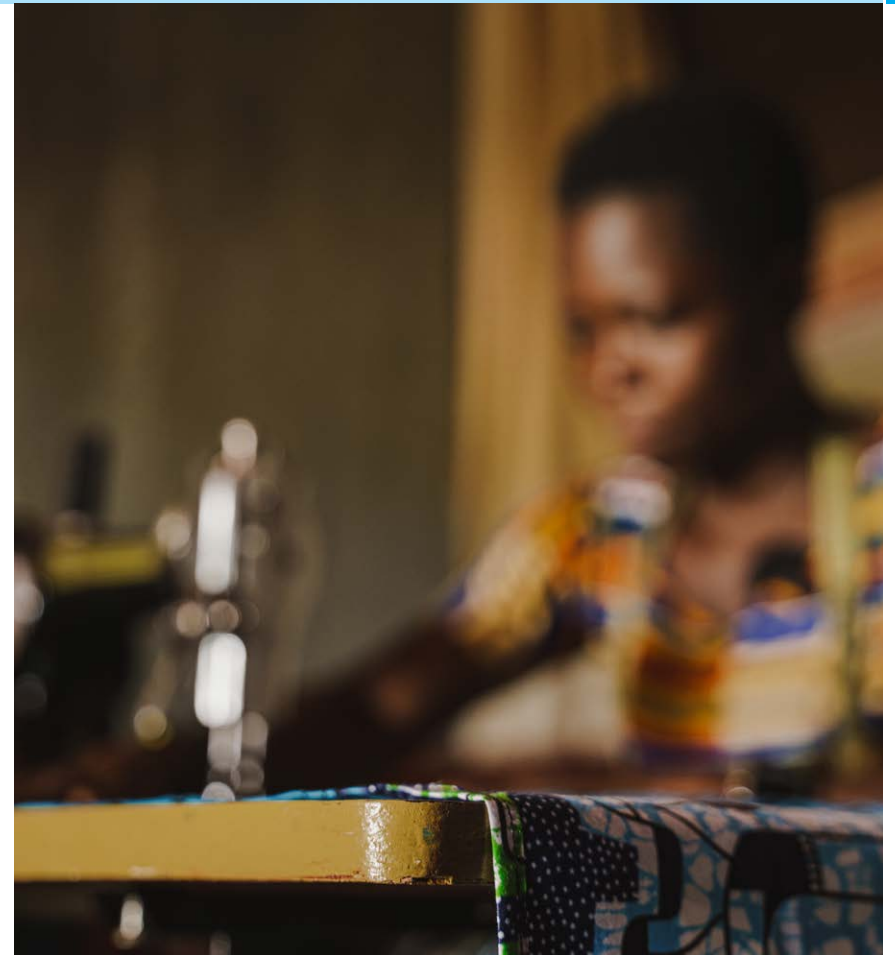
There is a child rights aspect to most sustainability topics, therefore companies should consider children's rights in their double materiality assessments.

Children's rights are material to most companies, and child rights can have both financial and impact materiality. Children's rights are also highly relevant as a lens on many other sustainability topics. To understand how children's rights are material to the company, it is important to engage with children and their representatives as stakeholders in the assessment process, but certain safeguards must be put in place to ensure that children are not harmed in the process.

This guidance brief helps you identify children rights material topics that are relevant in your double materiality assessment, guide you in how to engage with stakeholders meaningfully and safely when it comes to children's rights, and determine and assess child rights material impacts.



CHILDREN'S RIGHTS ARE MATERIAL TO MOST COMPANIES, AND CHILD RIGHTS CAN HAVE BOTH FINANCIAL AND IMPACT MATERIALITY.



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DOUBLE MATERIALITY

The principle of double materiality in the context of sustainability reporting first appeared in the Non-Financial Reporting Directive (NFRD) and adopted in the ESRS. This principle recognizes the need to get a complete picture of a company's impacts by bringing together the two prevailing approaches to materiality in sustainability reporting – financial materiality, as used by the International Financial Reporting Standards (IFRS) and Task Force on Climate-Related Financial Disclosure (TCFD), and impact materiality, as used by the Global Reporting Initiative (GRI).

Financial and impact materiality under the ESRS are distinct but interrelated principles:

- Financial materiality refers to information that is necessary for decision making of the users of financial reports, usually information relevant to a company's financial performance.
- Impact materiality refers to information that is relevant to a company's environmental and social impacts.

Using double materiality, the ESRS requires companies to disclose information not only about matters that influence their financial performance, but also their environmental and social impacts that are material to both the company and broader society.¹

Double materiality recognizes that companies have responsibilities beyond their financial bottom line and that disclosing their environmental, social and governance impacts is essential for sustainable and responsible business practices. It requires that companies report not only on financially material risks and opportunities but also material environmental, social and governance actual and potential impacts, both positive and negative. This information can help stakeholders assess the overall sustainability and long-term viability of a company.

¹ ESRS 1, General Requirements, sections 3.3, 3.4 and 3.5.

CASE STUDY:

FINANCIALLY MATERIAL CHILDREN'S RIGHTS TOPICS



Most reporting on children's rights will be from an impact materiality perspective. However, it is important to note that impacts on children's rights can also be financially material for companies, particularly if looking at long term effects on financial performance. Poor management of children's rights impacts can also contribute to a range of commercial, legal, operational and reputational risks. Where children's rights are not respected, reputation loss, financial loss and legal action can have negative impacts on a company's financial performance. Examples include (non-exhaustive list):

- **Work-life balance for parents and caregivers:** There are several well-documented financial benefits to adopting decent working conditions for parents and caregivers that can have a significant impact not only on employees' children but also on business value. For instance, ensuring that employees benefit from sufficient paid maternity, paternity and parental leave can improve employee retention rates and reduce turnover.² Support for childcare has also been linked to financial benefits, including improving recruitment, retention and productivity.³
- **Marketing to children:** Companies that use children (particularly girls) in marketing materials in a way that sexualizes and objectifies them face legal (e.g., fines and sanctions) and reputational risks (e.g., consumer controversies). For instance, marketing of apparel can show a child's nudity where it is irrelevant to the product being sold or focus on a child's body in a way that sexualizes them. This is an increasing challenge in relation to digital marketing and the use of underage social media influencers to advertise adult apparel.⁴
- **Child labour:** companies that have been found to employ or benefit from child labour or trafficking face divestment from investors; boycotts from consumers; and legal consequences including fines and sanctions. This is a key reason why these children's rights issues are the most widely covered in sustainability reporting.

ASSESSING MATERIALITY UNDER THE ESRS

Materiality assessment is the process by which a company determines sustainability matters that are material, and therefore to be reported on.

The ESRS make clear that 'the starting point is the assessment of impacts.'⁵ The materiality assessment process should be informed by due diligence processes as per the United Nations Guiding Principles (UNGPs) and OECD Guidelines for Multinational Enterprises (OECD Guidelines),⁶ and by extension the Children's Rights and Business Principles (CRBPs).

A materiality assessment under the ESRS7 should include these steps:

1. Understanding the context and definition of the stakeholder engagement strategy;
2. Identification of the list of potential material sustainability matters and impacts, risks and opportunities; and
3. Determination of the final list of material matters based on an assessment of the materiality of impacts, risks and opportunities.

Materiality assessments under the ESRS are not limited to a company's own operations, but also encompass its upstream and downstream value chain, including suppliers and business partners.

See the following example for a fashion company:

- **Upstream value chain:** A fashion company sources raw materials from countries and sectors with high rates of child labour. The company's materiality assessment should therefore cover impacts and risks related to child labour.

² See UNICEF. *Family-Friendly Policies: Redesigning the Workplace of the Future*. July 2019.

³ See, e.g., International Finance Corporation. *Tackling Childcare: The Business Case for Employer-Supported Childcare in Vietnam*. August 2020.

⁴ See, The Telegraph. *Crackdown on companies guilty of sexualisation of children*. 4 December 2010.

⁵ ESRS 1, General Requirements, section 3.3.

⁶ EFRAG, May 2024. *EFRAG IG 01: Materiality Assessment*.

⁷ ESRS 1, AR9.

- **Own operations:** A fashion company operates factories that manufacture its clothing and footwear. Its workforce is made up primarily of female workers of reproductive age. Long working hours and low wages reduce the amount of time that workers spend on maternity leave, reducing breastfeeding rates and pushing families into poverty. The company's materiality assessment should therefore cover impacts related to decent work for parents.
- **Downstream value chain:** A fashion company's marketing and advertising activities are managed by contracted marketing agencies. Irresponsible marketing techniques that perpetrate discrimination and stereotypes, use children (particularly girls) in ways that sexualize and objectify them, or that collect children's data for commercial purposes, impact on children's rights in an adverse way. The company's materiality assessment should therefore cover the negative impacts arising from these activities.

ASSESSING MATERIAL CHILDREN'S RIGHTS IMPACTS USING DOUBLE MATERIALITY

This section details how children's rights issues can be integrated into a materiality assessment under the ESRS. It follows the three steps set out in the ESRS for materiality assessment as set out above.

IDENTIFICATION OF THE LIST OF POTENTIAL MATERIAL CHILDREN'S RIGHTS IMPACTS

According to EFRAG IG, companies are required to list potential material sustainability matters. Companies should consider impacts in all ESRS areas and identify potentially material sustainability topics using the list of ESRS sustainability matters.⁸ Companies should also identify material impacts according to the company's own system, including human rights due diligence processes.⁹

With any approach, the outcome should be a list of potentially material sustainability matters for reporting, and their related impacts, risks and

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A FIRST KEY STEP TO IDENTIFYING POTENTIALLY MATERIAL IMPACTS IS TO IDENTIFY AND ASSESS ADVERSE IMPACTS RELATED TO GROUPS IN VULNERABLE OR DISADVANTAGED SITUATIONS, INCLUDING CHILDREN.”

opportunities. This step can be anchored in the assessment of negative impacts 'in the sustainability due diligence process' as defined by the UNGPs and related instruments. This means that companies that have already conducted human rights due diligence in line with the UNGPs will have identified the social impacts that would be material for their reporting under the ESRS.¹⁰

A first key step to identifying potentially material impacts is to identify and assess adverse impacts related to groups in vulnerable or disadvantaged situations, including children. Most material children's rights impacts will be related to broader sustainability impacts (e.g., labour rights, consumer health and safety, etc.), although some may affect children distinctly or exclusively (e.g., child labour).

How children's rights relate to the ESRS Sustainability Topics

For an overview on how children are impacted by business, please see the Guidance Brief 'Children as stakeholders at heightened risk of adverse impact'.

Under ESRS 1, when carrying out a materiality assessment, companies must consider the list of sustainability matters covered in the topic ESRS standards. Many impacts on children's rights can happen directly or indirectly, for example through working conditions for parents and caregivers. Many of these impacts will relate directly to the ESRS sustainability matters and require companies to take a child rights lens on these topics to be able to assess material risks to children.

To effectively conduct a materiality assessment, therefore, companies, must explore whether there are impacts on persons in vulnerable situations – including children – related to the ESRS sustainability matters.¹⁶

To assist companies in carrying out this assessment, below is a summary of selected children's rights issues as they are relevant to the ESRS sustainability matters. Reference can also be made to the table of children's rights sub-topics as they are related to the ESRS sustainability matters in Annex 1 of the Guidance Brief 'Reporting on children's rights in the social standards'. The list below should be considered as non-exhaustive.

Pollution of air, water and soil (ESRS E2)

Children are more vulnerable to health risks from exposure to pollution and toxins than adults, even at lower doses.¹¹ The children's rights dimension of this sustainability matter includes age-related targets,

⁸ In ESRS 1, AR16.

⁹ EFRAG, May 2024. [EFRAG IG 01: Materiality Assessment](#).

¹⁰ Ibid.

¹¹ UNICEF, December 2017. [Danger in the air: How air pollution can affect brain development in young children](#).

UNICEF, [Understanding the Impacts of Pesticides on Children: A discussion paper](#), Geneva, 2018.

where appropriate, related to air, soil and water pollution, as targets set for adults only may not be suitable for children.

Working conditions (ESRS S1 and S2)

Decent working conditions for parents and caregivers is an important sustainability topic for children's rights – with children impacted by factors such as work-life balance considerations (maternity and parental protections); flexible working arrangements for parents and caregivers; living wages that account for the needs of workers and their dependents; and access to good quality childcare. These conditions have a critical impact on the ability of the employee to provide an adequate standard of living for their families and adequately care for their children.¹²

Health and safety are also covered in this sustainability matter; however, children's rights aspects are often not adequately considered when companies report on health and safety matters. Important children's rights dimensions of this topic include health and safety protections for pregnant and breastfeeding workers, and specific protections for young workers who are at greater risk of injury and accidents at work.

Equal treatment and opportunities for all (ESRS S1 and S2)

Company policies and targets related to non-discrimination in the workplace are an important sustainability matter covered by the ESRS. There are provisions in the ESRS that specifically focus on gender equality and inclusion of persons with disabilities, among others.

Important children's rights dimensions of this topic include efforts to ensure non-discrimination and equal opportunities based on pregnancy, maternity and family status, which are internationally recognized but often left out of company's list of protected characteristics and diversity/inclusion policies. These protected characteristics are set out in international instruments, including ILO conventions.¹³

Other work-related rights (ESRS S1 and S2)

Child labour is arguably the most recognized labour-related child rights sustainability topic and is directly addressed in the ESRS (see Guidance Brief 'Reporting on Children's Rights under the Social Standards').

Closely related to the issue of child labour is decent working conditions for young workers (those above the minimum age of employment but below 18 years of age).¹⁴ This issue tends to be less well understood and not as well incorporated into reporting. This topic includes issues such as safeguards to protect young workers from child labour or the worst forms of child labour; safe and healthy working conditions for young workers; fair wages for young workers, who may be exempt from minimum wage regulations; and non-discrimination based on age.

Communities' economic, social and cultural rights (ESRS S3)

This sustainability matter includes sub-topics covering adequate housing, land-related impacts and security-related impacts.

Materiality assessments considering this sustainability matter should include children's rights considerations e.g., adverse impacts of resettlement on children and other people in vulnerable situations. When company operations affect land rights and access, children can often be the most vulnerable to negative impacts. For instance, displacement and resettlement can have disproportionately adverse impacts on children, particularly where education and access to basic services is interrupted for uprooted communities. Without taking steps to engage and consult children or their representatives, their needs and concerns can be overlooked in traditional FPIC and/or social impact assessment models.¹⁵

Children may also be particularly vulnerable to abuses by security personnel and should be given special consideration along with other people in vulnerable situations.¹⁶

Information related to impacts for consumers and/or end users (ESRS S4)

Consumer privacy and data protection issues are a key sustainability matter covered in the ESRS, and children's rights considerations are likely to be material for companies that develop or deploy digital technologies in ways that directly or indirectly impact children. Children's rights dimensions of privacy and data protection include additional safeguards on the storing, collecting, analysis and sale of children's data. Children are particularly vulnerable to data privacy

12 UNICEF, July 2019. [Business and Family-Friendly Policies](#).

13 International Labour Organization, [Convention No. 156 on Workers with Family Responsibilities](#).

14 For more details on how the ESRS defines child labour, see brief 3, p. 20

15 UNICEF, January 2017. [Child Rights and Mining Toolkit](#).

16 UNICEF. [Child Rights and Security Checklist](#).

concerns, and mishandling of children's data can have long-term consequences for their privacy rights.¹⁷

Personal safety of consumers and/or end users (ESRS S4)

Many companies already report on product safety and consumer welfare topics, particularly those in consumer goods sectors. Children's rights dimensions of this sustainability matter include measures to ensure that products are safe for children, regardless of whether they are the intended users or not, adequately labelled for children's safety and that children's access to products that may be harmful to them is limited.¹⁸

Children are spending more time in digital spaces than ever before. Digital experiences can have significant negative impact on children's mental health, but they can also yield benefits for children, enabling them to learn, create and develop friendships. The children's rights dimension of this sustainability matter includes measures to tackle abuse online, unintended consequences from the use of digital products, as well as measures to promote positive outcomes through the design of digital environments.

Children are increasingly recognized as a significant consumer group, with discretionary income to spend and influence on family purchases. Children's rights dimensions of this sustainability topic include measures to ensure that children under 18 are not exposed to marketing that could be harmful to the child's development, health and opinions according to their age and development.

THE STAKEHOLDER ENGAGEMENT STRATEGY: ENGAGING STAKEHOLDERS ON CHILDREN'S RIGHTS

Engaging stakeholders is a component of the materiality assessment process set out in the ESRS.¹⁹ Materiality assessments should be informed by dialogue with affected stakeholders.²⁰

The ESRS defines stakeholders as those who can affect or be affected by a company, and identifies two groups of stakeholders:

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WHEN COMPANIES
CONSULT DIRECTLY
WITH CHILDREN,
THIS NEEDS TO
BE CARRIED OUT
MEANINGFULLY,
APPROPRIATELY
AND ETHICALLY;
THEREFORE, SAFE-
GUARDS SHOULD
BE PUT IN PLACE
TO ENSURE THAT
CHILDREN ARE
ADEQUATELY PRO-
TECTED DURING
CONSULTATION.
”

1. **Affected stakeholders**, who are individuals or groups affected or possibly affected positively or negatively by a company's activities or business relationships; and
2. **Users of sustainability statements**, who are primary users of general-purpose financial reporting (including investors, lenders, creditors, and other users of sustainability statements -including business partners, trade unions, social partners, civil society and non-governmental institutions).

A key step to adopting an inclusive stakeholder engagement strategy is to identify groups who are or could potentially be in vulnerable or disadvantaged situations.²¹

As children can be affected stakeholders, companies undertaking stakeholder engagement for their materiality assessment should engage with children and other stakeholders on children's rights to understand the context where they operate and possible child rights material topics.²² Affected stakeholders can include children, children's rights advocates, including youth organizations, civil society groups, academic experts, parents/caregivers, government agencies (e.g. ministry of education), businesses/suppliers, trade unions, professionals in contact with children (e.g., teachers, doctors, social workers), and community leaders. Companies can conduct interviews, roundtables or surveys with stakeholders to gain their insight on issues facing children.²³

When companies consult directly with children, this needs to be carried out meaningfully, appropriately and ethically; therefore, safeguards should be put in place to ensure that children are adequately protected during consultation.²⁴ For example:

- Children are a key consumer group for an online gaming company. Online games are a key source of entertainment for children but can also expose them to risks of abuse (e.g., bullying or grooming), discrimination, privacy interference, and commercial exploitation, among other risks. Because of this, it is important for the company to better understand the potential and actual impacts of its products on children. It should be doing this by consulting with civil society groups, academics,

17 London School of Economics, December 2018. [Children's data and privacy online: Growing up in a digital age.](#)

18 European Child Safety Alliance, 2013. [Child Product Safety Guide.](#)

19 ESRS 1, General Requirements, section 3.1.

20 ESRS 1, General Requirements, section AR8.

21 ESRS 1, 3.1 read in conjunction with AR 6.

22 ESRS 1, AR 8.

23 UNICEF, September 2014. [Engaging Stakeholders on Children's Rights.](#)

24 UNICEF, September 2014. [Engaging Stakeholders on Children's Rights.](#)

experts with knowledge and experience of children's rights in the digital environment. In some cases, expert knowledge of the impacts of online games on children's rights is not sufficient, they should engage with children directly provided that the engagement is conducted in a safe, accessible and meaningful way.

- To understand the impacts of its operations in a country, a mining company should consult with affected communities, including children. Children can be impacted by mining operations in various ways; for example, by being displaced, having reduced access to healthcare facilities and schools, or exposure to health risks due to localized environmental impacts of mining.²⁵ As such, children should be identified as an affected stakeholder group and the company should consult with them - provided that is done in a safe, accessible and meaningful manner – and other stakeholders to obtain children's perspectives on their community, safety concerns, access and quality of social infrastructures (e.g. schools and healthcare facilities), their aspirations and fears.

Companies looking to follow these provisions of the ESRS, and engage affected stakeholders on children's rights, or engage children as affected stakeholders, can follow UNICEF's guidance on [Engaging Stakeholders on Children's Rights](#).

DETERMINATION OF THE FINAL LIST OF MATERIAL IMPACTS AND ASSESSING CHILDREN'S RIGHTS IMPACTS

The last step of the impact materiality assessment process according to EFRAG IG 1²⁶ is to review the list of material impacts and apply objective criteria to determine which are material. Applying this step to the impacts on children's rights should be no different from addressing impacts on other human rights and sustainability.

The process involves applying objective criteria for negative impacts – including the scale, scope and irremediable nature of the impact as informed by the UNGPs. For positive impacts, the criteria are scale, scope and likelihood of impact. For financial effects, companies should apply the appropriate quantitative and/or qualitative thresholds based upon anticipated financial effects in terms of performance, financial situation, cash flows, access to and cost of capital. The sustainability risks and opportunities should be assessed based on their likelihood, magnitude and nature.

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IN ADDITION TO
SCALE AND SCOPE,
OF PRINCIPAL
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RIA TO MATERIAL
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TY OF IMPACTS
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In addition to scale and scope, of principal importance when applying objective criteria to material impacts is the consideration of irremediability of impacts on children. One example is adverse environmental impacts on children - children are more vulnerable than adults to toxic chemicals in air, water and food, as harm to their organs that are still growing and developing can have lifelong consequences. For example, lung damage in early childhood due to air pollution can be irreparable and affect lung capacity through to adulthood; children's exposure to lead and mercury can affect their cognitive development, decrease IQ, and create a range of mental disabilities.²⁷

Other examples include:

- A company's digital platform might be used to perpetrate online child sexual exploitation and abuse (OCSEA). The impact of OCSEA on children can be severe and with lifelong physical and psychological harms, as children can be re-victimized each time images are viewed, and they can be in constant worry of being recognized. The harm caused by OCSEA cannot be completely undone. The company, therefore, should consider this when assessing whether the risk of online sexual exploitation and abuse is one of its material impacts.
- An agri-food company has business partners and suppliers that use pesticides and chemical fertilizers on a plantation where there are pregnant women, nursing mothers and children living in the nearby community. Exposure to pesticides and chemical fertilizers that are leaked into the community's water supply can have irremediable impacts on both maternal and child health. Prenatal exposure to pesticides and fertilizers can lead to fetal death and birth defects, while childhood exposure can lead to cancer, poor neurological development, low birth weight and death.²⁸ The company should, therefore, consider the irremediability of this impact for children when assessing whether to report on it as a material impact.

Finally, stakeholder engagement is crucial for validating and ensuring completeness of the final list of material impacts, especially for scale, irremediable character determination, and likelihood estimation.

25 UNICEF, [Children's Rights and the Mining Sector – UNICEF Extractive Pilot](#), Geneva 2015.

26 EFRAG, May 2024. [EFRAG IG 01: Materiality Assessment](#).

27 UNICEF, [The Climate Crisis is a Child Rights Crisis, Summary Edition](#), New York, 2021.

28 UNICEF, [Understanding the Impacts of Pesticides on Children: A discussion paper](#), Geneva, 2018.

REPORTING ON CHILDREN'S RIGHTS UNDER THE SOCIAL STANDARDS



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SUMMARY:

Children's rights issues are possibly material topics in all four social standards of the ESRS

Children are a key part of each stakeholder group that forms the basis of each of the social standards. In addition to reporting on material children's rights matters, and material social matters that have a children's rights dimension, the ESRS contains disclosure requirements on some specific children's rights issues.

This guidance brief helps to map where the social standards require reporting on children's rights and where there could be a child rights dimension to report on under the social ESRS. It also contains recommendations and examples on how to report on specific child rights issues, including:

- child labour and young workers
- work life balance for parents
- impacts on communities
- protection of children as consumers and end-users

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CHILDREN'S
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ARE POSSIBLY
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FOUR SOCIAL
STANDARDS OF
THE ESRS.”

The purpose of this guide is to provide an overview of the reporting requirements that relate to children's rights under the ESRS social topical standards, and to provide examples on how to report on children's rights impacts that are commonly material to a company's operations and supply chains. This brief provides a general overview of disclosure on the social topical standards, including children's rights, followed by detailed examples of reporting requirements on key children's rights issues.

GENERAL APPROACH TO REPORTING ON SOCIAL ISSUES (INCLUDING CHILDREN'S RIGHTS) UNDER THE ESRS

Under ESRS 1 and ESRS 2 (the cross-cutting standards), companies must report on all material impacts, risks and opportunities they have identified as material, including material children's rights impacts, risks and opportunities. Under ESRS 2, reporting on all topical standards (including children's rights topics) should cover the following general areas:

- **Governance:** the processes, controls and procedures used to monitor and manage impacts, risks and opportunities¹
- **Strategy:** the interactions between the undertaking's strategy and business model with its material impacts, risks and opportunities, including the strategy for addressing them²
- **Impact, risk and opportunity management:** the processes by which impacts, risks and opportunities are identified, assessed and managed through policies and actions³
- **Metrics and targets:** how the undertaking tracks and measures its performance, including progress toward the targets it has set⁴

CHILDREN'S RIGHTS IN THE ESRS

Most reporting requirements that might be relevant or are specific to children's rights, following the double materiality assessment, are contained in the social topical standards of the ESRS:

- ESRS S1 Own Workforce
- ESRS S2 Workers in the Value Chain
- ESRS S3 Affected Communities
- ESRS S4 Consumers and End Users

¹ ESRS 2, Section 2, Disclosure Requirements GOV-1-GOV-5.

² ESRS 2, Section 3, Disclosure Requirements SMB-1-SBM-3.

³ ESRS 2, Section 4, Disclosure Requirements IRO-2, MDR-P, and MDR-A.

⁴ ESRS 2, Section 5, Disclosure Requirement MDR-T.

The structure of the ESRS mirrors the elements of human rights due diligence under the United Nations Guiding Principles on Business and Human Rights (UNGPs).⁵ The starting point is the identification and assessment of impacts (reflected in the materiality assessment), followed by management of impacts, and tracking of progress (contained in the topical standards).

The topical standards that follow the ESRS 2 require disclosures on specific policies, actions and targets (PATs) for certain material matters, including some children's rights matters. These standards contain disclosure requirements specific to impacts, risks and opportunities relevant to each stakeholder group (own workers, workers in the value chain, affected communities and consumers and end users).

Reporting on any material children's rights matter, or material social matter with a children's rights dimension, should therefore follow the general approach laid out in the ESRS 2 and social topical standards, including (but not limited to) disclosure of the following:

- Whether and how the impact, risk or opportunity was identified as material, and how it interacts with the company's strategy and business model⁶
- Governance and strategy to monitor, manage and oversee the impact, risk or opportunity⁷
- Stakeholder engagement, and how consultation informs the company's strategy and materiality assessment⁸
- Policies to manage the impact, risk or opportunity⁹
- Action taken, planned or underway to prevent or mitigate negative impact¹⁰
- How the effectiveness of actions is monitored, including metrics and targets¹¹
- Channels to raise concern and remediation efforts where negative impacts are identified¹²

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REPORTING
ORGANIZATIONS
SHOULD REPORT
ON ALL MATERIAL
CHILD RIGHTS
IMPACTS
IDENTIFIED IN
THE DOUBLE
MATERIALITY
ASSESSMENT.”

The following section provides an overview of specific disclosure requirements, along with examples on how to report on certain children's rights matters.

EXAMPLES OF REPORTING ON MATERIAL CHILD RIGHTS ISSUES

The following sub-sections provide an overview of reporting requirements under the ESRS specific to common material impacts on children's rights. This section, however, is not an exhaustive guide to reporting on all possible material child rights impacts. Reporting organizations should report on all material child rights impacts identified in the double materiality assessment (see Guidance Brief Children's Rights and Double Materiality).

CHILD LABOUR AND YOUNG WORKERS

Disclosure requirements specific to reporting on child labour and young workers are primarily outlined in ESRS S1 (Own workplace) and ESRS S2 (Workers in the value chain).

Definition of child labour

The ESRS defines child labour in line with the Convention on the Rights of the Child, the ILO Minimum Age for Admission to Employment Convention (No. 138) and the ILO Worst Forms of Child Labour Convention (No. 182) – the international instruments that provide the legal basis for action on child labour.

5 ESRS 1, Section 4, paragraphs 58-61.

6 ESRS 2, Disclosure Requirement SBM-3, paragraph 46; ESRS 2, Disclosure Requirement IRO-1, paragraph 51; ESRS 2, Disclosure Requirements IRO-1-IRO-2.

7 ESRS 2, Disclosure Requirements GOV-1-GOV-5.

8 ESRS 2, Disclosure Requirement SBM-2.

9 ESRS 2, Disclosure Requirement MDR-P.

10 ESRS 2, Disclosure Requirement MDR-A.

11 ESRS 2, Disclosure Requirements MDR-M and MDR-T.

12 ESRS 2, Disclosure Requirement MDR-A, paragraph 68(d).

Definition of child labour under the ESRS

Work that deprives children of their childhood, their potential and their dignity, and that is harmful to physical and mental development. It refers to work that:

- i. is mentally, physically, socially or morally dangerous and harmful to children; and/or
- ii. interferes with their schooling by depriving them of the opportunity to attend school; obliging them to leave school prematurely; or requiring them to attempt to combine school attendance with excessively long and heavy work.

A child is defined as a person under the age of 18. Whether particular forms of 'work' constitutes 'child labour' depends on the child's age, the type and hours of work performed and the conditions under which it is performed. The answer varies from country to country, as well as among sectors within countries.

The minimum age of work should not be less than the minimum age of completion of compulsory schooling, and, in any case, should not be less than 15 years according to International Labour Organization (ILO) Convention No. 138 on Minimum Age. Exceptions can occur in certain countries where economies and educational facilities are insufficiently developed, and a minimum age of 14 years applies.

These countries of exception are specified by the International Labour Organization (ILO) in response to a special application by the country concerned and in consultation with representative organizations of employers and workers. National laws may permit the employment of persons 13 to 15 years of age in light work as long as it is not likely to be harmful to their health or development and does not prejudice their attendance at school or participation in vocational or training programmes. The minimum age for admission into work which by its nature or the circumstances in which it is carried out is likely to jeopardize the health, safety or morals of young persons shall not be less than 18 years.

“
WHETHER PARTICULAR FORMS OF 'WORK' CONSTITUTES 'CHILD LABOUR' DEPENDS ON THE CHILD'S AGE, THE TYPE AND HOURS OF WORK PERFORMED AND THE CONDITIONS UNDER WHICH IT IS PERFORMED.”

Young workers are not defined by the ESRS; however, the term is understood as those that are above the minimum age for employment, but below the age of 18, and that are not performing work that would constitute “worst forms of child labour” in ILO Convention 182.

Reporting on child labour in own workforce

Under ESRS S1 and S2, companies are required to explain their approach to identifying and managing material impacts, risks and opportunities in relation to child labour, as outlined above. In addition, under ESRS S1 companies must disclose:

- Whether child labour is widespread or systemic in contexts where the company operates¹³, and
- Operations at significant risk of incidents of child labour either in terms of type of operation, or countries or geographic areas with operations considered at risk¹⁴.

Many companies will already be familiar with reporting on these datapoints, as they mirror the indicators of Global Reporting Initiative (GRI) Topic Standard 408.¹⁵ Under ESRS S1, companies are also required to state whether their policies in relation to their own workforce explicitly address forced or child labour.¹⁶ Examples of policies for this disclosure requirement, would include: policies for identifying where child labour occurs, where exposure of young workers to hazardous work occurs, and for preventing risk of exposure.¹⁷

Reporting on child labour in the value chain

Similarly, under ESRS S2, companies are required to disclose any geographies or commodities for which there is a significant risk of child labour.¹⁸ Companies are further required to disclose whether their policies in relation to value chain workers address child labour,¹⁹ and whether supplier codes of conduct have any provisions on child labour.²⁰

13 ESRS S1, Disclosure Requirement related to ESRS 2 SBM-3, paragraph 14(b).

14 ESRS S1, Disclosure Requirement related to ESRS 2 SBM-3, paragraph 14(g).

15 GRI Standards. [GRI 408: Child Labour 2016](#).

16 ESRS S1, Disclosure Requirement S1-1, paragraph 22.

17 ESRS S1, Appendix A.2, Application Requirements for ESRS S1-1, Policies related to own workforce.

18 ESRS S2, Disclosure Requirement related to ESRS 2 SBM-3, paragraph 11.

19 ESRS S2, Disclosure Requirement S2-1, paragraph 18.

20 ESRS S2, Application Requirement S2-1, paragraph 15.

CASE STUDY:**REPORTING ON CHILD LABOUR IN THE VALUE CHAIN**

A clothing retailer sources garments from Asia, including garments made with cotton and other raw materials. The company has identified child labour as a material human rights issue in its supply chain. To satisfy the requirements of the ESRS, the company should report the following (non-exhaustive list):

- The company's supplier code of conduct which sets out its policy in relation to the use of child labour by its suppliers and business partners, and whether the code of conduct is aligned with ILO standards on child labour.²¹
- A description of how the company gathers perspectives of children and/or their representatives, where appropriate, to inform its management of child labour impacts, risks and opportunities.²²
- Its child labour remediation plan or strategy, or a description of its approach to remediation where cases of child labour are discovered.²³
- Actions taken or initiatives through which the company seeks to prevent, mitigate and remediate the negative impacts on children, such as the company's age verification measures, auditing and compliance activities on child labour.²⁴
- Any targets the company has set to manage child labour impacts.²⁵

In addition, the company must also report its geographies and commodities at risk of child labour – for instance, if the company sources 50 per cent of its garments from India and Bangladesh where child labour is used prevalent in production, this must be disclosed. The company must also disclose whether cotton or its other raw materials are at risk of being made with child labour.²⁶



WORK-LIFE BALANCE IS A SUSTAINABILITY MATTER DIRECTLY RELATED TO CHILDREN'S RIGHTS. WORKING CONDITIONS FOR PARENTS AND CAREGIVERS HAVE A DIRECT IMPACT ON THE HEALTH, DEVELOPMENT AND WELL-BEING OF CHILDREN.

**WORK-LIFE BALANCE**

The ESRS have disclosure requirements specific to working conditions for parents and carers, which the ESRS refers to as 'work-life balance', in ESRS S1 (Own Workforce) and ESRS S2 (Workers in the Value Chain).

Work-life balance is a sustainability matter directly related to children's rights. Working conditions for parents and caregivers have a direct impact on the health, development and well-being of children.²⁷ Decent working conditions allow parents and caregivers to balance work and family life, and to provide the care, attention and resources their children need to thrive.

The ESRS defines 'work-life balance' as the *'[s]atisfactory state of equilibrium between an individual's work and private life. Work-life balance in a broader sense encompasses not only the balance between work and private life given family or care responsibilities, but also time allocation between time spent at work and in private life beyond family responsibilities.'*²⁸

Work-life balance is a sustainability matter that must be taken into consideration in a company's materiality assessment under the ESRS (see Guidance Brief Children's Rights and Double Materiality). Many provisions of the ESRS focus specifically on family-related leave. While family-related leave is an important element of work-life balance, it is not the only element, and companies are required to report on all work-life balance issues that are material to their own workforce, or to workers their value chain. Examples of other work-life balance issues to be considered as potentially material include flexible working hours and access to childcare, but these examples are non-exhaustive.²⁹

Under ESRS S1 (Own Workplace) and ESRS S2 (Workers in the Value Chain), companies are required to explain their general approach to identifying and managing any material actual and potential impacts on their own workforce and on value chain workers, including in relation to work-life balance.³⁰

21 ESRS S2, Disclosure requirement S2-1, paragraph 18 and ESRS S2, Application Requirements for S2-1, paragraph 15.

22 ESRS S2, Disclosure requirement S2-2, paragraph 22.

23 ESRS S2, Disclosure requirement S2-3, paragraph 27a.

24 ESRS S2, Disclosure requirement S2-4, paragraph 32.

25 ESRS S2, Disclosure requirement S2-5, paragraph 41.

26 ESRS S2, Disclosure Requirement related to ESRS 2 SBM-3, paragraph 11(b).

27 UNICEF, July 2019. [Business and Family-Friendly Policies](#).

28 ESRS, Annex II: Acronyms and Glossary of Terms.

29 ESRS S1, Appendix A.1: Application Requirements for ESRS 2 related disclosures.

30 ESRS S1, Objective, paragraph 2; ESRS S2, Objective, paragraph 2.

Disclosure requirement S1-15 under ESRS S1 is specific to work-life balance and requires companies to disclose the extent to which employees are entitled to and make use of family-related leave.³¹ The stated purpose of this disclosure requirement is to provide an understanding of the entitlement and actual practices among employees taking family-related leave. It also requires companies to report the following datapoints:

- The percentage of employees entitled to take family-related leave.³²
- The percentage of entitled employees that took family-related leave, with a breakdown by gender.³³

If all a company's employees are entitled to family-related leave through social policy or collective bargaining agreement, it is sufficient to disclose this to satisfy the first data point above.³⁴

Family-related leave includes maternity (or pregnancy) leave, paternity leave, parental leave and carer's leave that is available under national law or collective agreements. Employees who are entitled to leave are those who are covered by regulations, organizational policies, agreements, contracts or collective bargaining agreements that contain family-related leave entitlements.³⁵

The application requirements to ESRS S1-15 contain several related disclosures and examples for reporting on work-life balance, including disclosure of:

- Policies related to work-life balance matters, e.g. family-related leave, flexible working hours, and access to childcare.³⁶
- Actions related to material impacts on work-life balance, e.g. expanding family-leave related eligibility, flexible working time arrangements and increasing provision of day care.³⁷
- Targets related to material negative impacts, e.g. extending work-life measures to a greater percentage of the workforce.³⁸



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31 ESRS S1, Disclosure Requirement S1-15, paragraph 91.

32 ESRS S1, Disclosure Requirement S-15, paragraph 93(a).

33 ESRS S1, Disclosure Requirement S1-15, paragraph 93(a).

34 ESRS S1, Disclosure Requirement S1-15, paragraph 93(b).

35 ESRS S1, Disclosure Requirement S-15, paragraph 94.

36 ESRS S1. Appendix A: Application Requirement for S1-15, paragraphs 96 and 97.

37 ESRS S1. Appendix A.3: Application Requirements for ESRS S1-4.

38 ESRS S1. Appendix A.4: Application Requirements for ESRS S1-5.

CASE STUDY:**TARGET SETTING IN WORK-LIFE BALANCE ISSUES**

Under ESRS 2, companies are required to report on their targets relating to material negative impacts, including those in relation to work-life balance. The ESRS S1 gives an example of a target as 'extending work-life measures to a greater percentage of the workforce.'

There are many other targets that companies could adopt in their sustainability statements to monitor the effectiveness of their work-life balance policy objectives and actions. The importance of targets is that they are designed to measure the effectiveness of the company's policies and actions, and that there is therefore a link between the targets, actions and policy objectives. Some examples are set out below.

Family-related leave

Case: A company operating in multiple countries expands its six-months paid parental leave policy to cover all its employees across jurisdictions, to contribute to gender equality and to promote work-life balance of its employees.

The company can consider adopting targets around the following:

- Increase in the length of parental leave taken by employees across jurisdictions
- Increase in average wages paid during parental leave
- Higher percentage of employees returning to work after parental leave
- Number of countries where it is offering flexible working arrangements.

Case: A company consulted its employees and discovered that a significant portion of employees were leaving the company due to conflicts between unsociable working

hours and childcare responsibilities. The company adopted a policy of offering flexible working arrangements to parents and carers to promote work-life balance in its own workforce and to retain talent.

The company can consider adopting targets around the following:

- Increase in the percentage of employees who have access to a flexible working arrangement (e.g., remote working, hybrid working, flexitime and/or compressed hours)
- Increase in the rate of retention of workers that have utilized parental leave in the past 2 years (by gender)

Access to good quality childcare

Case: A company operating in a remote location consulted its employees and discovered that a significant proportion of working parents were resorting to informal babysitting arrangements or living apart from their children due to a lack of available, good quality childcare. The company forms a partnership with a local charity to expand childcare availability. The company adopts a policy to subsidize childcare provision in the community for its employees, with the objective of improving work-life balance, employee retention and children's wellbeing.

The company can consider adopting the following targets to monitor the effectiveness of its policies and actions:

- Increase in the percentage of employees who have access to and use good quality childcare
- Improvement in the ratio between the cost of childcare relative to employees' salaries
- Increase in rate of retention of workers that are caregivers of children under 5 years old (by gender)

COMMUNITIES' ECONOMIC, SOCIAL AND CULTURAL RIGHTS

The economic, social and cultural rights of communities is a sustainability matter that must be taken into consideration in a company's materiality assessment under the ESRS (see Guidance Brief Children's Rights and Double Materiality). This sustainability matter includes e.g. adequate housing, food, water and sanitation of affected communities.

Under ESRS S3, companies are required to explain their general approach to manage any material actual and potential impacts on affected communities in relation to economic, social and cultural rights.³⁹ Further, companies must describe the types of communities subject to material impacts in their own operations or through the value chain. They must specify whether they are communities living or working around operating sites; along the company's value chain; communities at one or both endpoints of the value chain; or communities of indigenous peoples.⁴⁰

³⁹ ESRS S3, Objective, paragraph 2.

⁴⁰ ESRS S3, Disclosure Requirement related to ESRS 2 SBM-3, paragraph 9(a).

Children often make up a significant portion of communities that are affected by a company's operations and value chain. Children should therefore be considered key stakeholders within affected communities and where appropriate, regarded as those at heightened risk of negative impact (see Guidance Brief Children as Stakeholders at risk of heightened adverse

CASE STUDY:

REPORTING ON IMPACTS ON CHILDREN IN COMMUNITIES



A company in the agricultural sector owns and sources from several plantations in Southeast Asia. The company's plantations and suppliers operate in remote areas, which attract a large population of migrant labour and have limited access to basic services. The company has carried out human rights impact assessments and has identified material negative impacts in relation to labour migration contributing to limited access to basic services for children, including education. The children of migrant employees are less likely to access education than those of non-migrant families and are therefore more likely to be engaged in child labour.

To satisfy the requirements of the ESRS, the company should report the following (non-exhaustive list):

- Description of migrant workers and their children as an affected community that is particularly vulnerable to negative material impacts.
- Policies adopted to manage the impact in relation to limited access to education for migrant workers and their children.⁴¹
- Processes for engaging with migrant workers and their children about their access to education, and how their perspectives inform their decisions on managing impacts and risks.⁴²
- Actions taken to address the impact, including actions to mitigate the risk of limited access to education for migrant workers' families.⁴³
- Remediation processes where children of migrant workers are found not to be accessing education and channels available to migrant families to raise concerns and have them addressed.⁴⁴
- Time-bound and outcome-oriented targets related to reducing the number of children out of school and increasing the number of migrant children who are accessing education.⁴⁵

impact). For many companies, impacts on children in affected communities can include impacts, e.g., related to access to basic services (e.g., education and health care), water and sanitation, and adequate housing.



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41 ESRS S3, Disclosure Requirement S3-1, paragraph 12.

42 ESRS S3, Disclosure Requirement S3-2, paragraphs 19, 21.

43 ESRS S3, Disclosure Requirement S3-4, paragraph 30-31

44 ESRS S3, Disclosure Requirement S3-3, paragraph 25.

45 ESRS S3, Disclosure Requirement S3-5, paragraph 39.

PROTECTION OF CHILDREN (SAFETY OF PRODUCTS AND SERVICES) AND RESPONSIBLE MARKETING PRACTICES

The protection of children consumers and end users and responsible marketing practices are sustainability matters that must be taken into consideration in a company's materiality assessment under the ESRS (see Guidance Brief Children's Rights and Double Materiality).

Under ESRS S4 (Consumers and end users), companies are required to explain their general approach to identifying and managing any material actual and potential impacts on their consumers and end users related to their products and services, including in relation to children's safety, information related impacts and social inclusion of consumers and end users.⁴⁶

Children are particularly vulnerable to product safety concerns, and products safe for adults may not be safe for children. Similarly, children are more susceptible to impacts on their physical and mental development from the effects of inappropriate marketing and advertising targeting them. Children are increasingly recognized as a significant consumer group, with discretionary income to spend and influence on family purchases. However, marketing and advertising should not be targeted at children in a way that exploits their credulity, or where the products or services would harm their physical, mental or moral development (e.g., alcohol and tobacco products). Companies can use children (particularly girls) in marketing materials in a way that sexualizes and objectifies them and reinforces discriminatory stereotypes and norms. This is an increasing challenge in relation to digital marketing and the use of underage social media influencers in marketing.

Under ESRS S4, companies must give a brief description of the types of consumers and end users subject to material impacts by its own operations or through its value chain. They must specify whether consumers or end users fall into the below categories⁴⁷ – all of which are likely to apply to children in some capacity:

ESRS CONSUMER CATEGORY	CHILD CONSUMERS LIKELY TO BE AFFECTED
Consumers and end users of products that are inherently harmful and/or increase risks for chronic disease	Products and services that may not be harmful to adults may be inherently unhealthy or harmful to children (e.g., ultra-processed foods, certain chemicals)
Consumers and end users of services that potentially negatively impact their rights to privacy, to have their personal data protected, to freedom of expression and non-discrimination	Children are particularly vulnerable to data privacy concerns, and mishandling of children's data can have long-term consequences for their privacy rights.
Consumers and end users who are dependent on accurate and accessible product or service-related information, such as manuals and product labels, to avoid potentially damaging use of a product or service	Products and services may be used in ways that are potentially damaging to children – for instance, products may present falling or choking risks to children through their ordinary use.
Consumers and end users who are particularly vulnerable to health or privacy impacts or impacts from marketing and sales strategies	Children are a particularly vulnerable population to impacts of marketing. Examples include marketing techniques that seek to influence purchasing practices of ultra-processed food by targeting children (for example by use of cartoon characters) or marketing that reinforces stereotypes.

⁴⁶ ESRS S4, Objective, paragraph 2.

⁴⁷ ESRS S4, Disclosure Requirement related to ESRS 2 SBM-3, paragraph 10(a).

ESRS S4 also requires disclosure of the steps taken by the company to gain insight into the perspectives of consumers and/or end-users that may be particularly vulnerable to impacts and/or marginalized (e.g., children).⁴⁸

CASE STUDY:

REPORTING ON RESPONSIBLE MARKETING PRACTICES FOR CHILDREN



Case: A fast moving consumer good company includes in its portfolio unhealthy foods and beverages (with several major food and beverage products that are ultraprocessed or high in salt, sugar or saturated fat per a World Health Organization or government-adopted nutrient profile model) where marketing practices normally have negative material impact on children. To satisfy the requirements of the ESRS, the company should report the following (non-exhaustive list):

- Description of children as a consumer group that is particularly vulnerable to health impacts of products that are high in fat, salt and sugar (HFSS).
- Policies adopted and actions taken to protect children from the marketing of unhealthy foods and beverages.⁴⁹
- Processes for engaging with experts and other key stakeholders about the health impacts of concerned products on children.⁵⁰
- Actions taken to address the impact, including a disclosure of incidents where the company's policies may have been violated.⁵¹
- Remediation processes where the company's policies have not been respected.⁵²
- Time-bound and outcome-oriented targets related to reducing negative health impacts of its products and company practices on children.⁵³
- **Note:** Although not part of the social standards, ESRS G1-5 on Political influence and lobbying activities would also be important to report on in this case.

CASE STUDY:

CHILDREN'S PRIVACY IN DIGITAL ENVIRONMENTS



Case: A mobile telephone operator has identified privacy impacts on children as a material impact of its online and digital services. To satisfy the requirements of the ESRS, the company should report the following (non-exhaustive list):

- Description of children as a consumer group that is particularly vulnerable to privacy impacts of its online services.
- Policies adopted to manage the impacts and risks related to children's privacy (e.g., policies on collection of data from children, parental consent, etc.).⁵⁴
- Processes for engaging with consumers about the privacy impacts of its online and digital platforms, including steps the company has taken to gain insight into the perspectives of children.⁵⁵
- Actions taken to address the impact, including a disclosure of incidents where children's data may have been collected in violation of its policy.⁵⁶
- Remediation processes for instances where the company's privacy policy has not been respected.⁵⁷
- Time-bound and outcome-oriented targets related to ensuring the protection of children's privacy in online and digital environments.⁵⁸

48 ESRS S4, Disclosure Requirement S4-2, paragraph 21.

49 ESRS S4, Disclosure Requirement S4-1, paragraph 13.

50 ESRS S4, Disclosure Requirement S4-2, paragraphs 18, 21.

51 ESRS S4, Disclosure Requirement S4-4, paragraphs 28, 35.

52 ESRS S4, Disclosure Requirement S4-3, paragraph 23.

53 ESRS S4, Disclosure Requirement S4-5, paragraph 38.

54 ESRS S4, Disclosure Requirement S4-1, paragraph 13.

55 ESRS S4, Disclosure Requirement S4-2, paragraphs 18, 21.

56 ESRS S4, Disclosure Requirement S4-4, paragraphs 28, 35.

57 ESRS S4, Disclosure Requirement S4-3, paragraph 23.

58 ESRS S4, Disclosure Requirement S4-5, paragraph 38.

ANNEX: OVERVIEW OF SELECTED CHILDREN'S RIGHTS SUB-TOPICS AS THEY RELATE TO ESRS TOPICS AND SUB-TOPICS

ESRS SUSTAINABILITY TOPIC	ESRS SUB-TOPICS	ESRS SUB-SUB-TOPICS	POSSIBLE MATERIAL CHILDREN'S RIGHTS SUB-SUB-TOPICS
ESRS E1: Climate Change	Climate change mitigation		<ul style="list-style-type: none"> ■ Inclusion of children and vulnerable groups in just transition plans and strategies
ESRS E2: Pollution	Pollution of air		<ul style="list-style-type: none"> ■ Impacts of pollution on vulnerable groups, including children
	Pollution of water		
	Pollution of soil		
ESRS S1: Own workforce	Working conditions	Working time	<ul style="list-style-type: none"> ■ Flexible working arrangements for parents and caregivers ■ Limitations on overtime for parents and caregivers ■ Limitations on overtime for young workers
		Adequate wages	<ul style="list-style-type: none"> ■ Living wage benchmarks aligned with an approach that takes into consideration the needs of workers' dependents
		Work-life balance	<ul style="list-style-type: none"> ■ Paid maternity, paternity and parental leave ■ Breastfeeding breaks and facilities ■ Access to childcare
		Health and safety	<ul style="list-style-type: none"> ■ Health and safety protections for pregnant and breastfeeding workers ■ Health and safety protections for young workers
	Equal treatment and opportunities for all	Gender equality and equal pay for work of equal value	<ul style="list-style-type: none"> ■ Non-discrimination on basis of pregnancy, maternity and family responsibilities
		Training and skills development	<ul style="list-style-type: none"> ■ Training and skills development for young workers
	Other work-related rights	Child labour	<ul style="list-style-type: none"> ■ Decent working conditions for young workers ■ Contribution to the elimination of child labour
		Adequate housing	<ul style="list-style-type: none"> ■ Adequate housing for workers with families

ESRS SUSTAINABILITY TOPIC	ESRS SUB-TOPICS	ESRS SUB-SUB-TOPICS	POSSIBLE MATERIAL CHILDREN'S RIGHTS SUB-SUB-TOPICS
ESRS S2: Workers in the value chain	Working conditions	Working time	<ul style="list-style-type: none"> ■ Flexible working arrangements for parents and caregivers ■ Limitations on overtime for parents and caregivers ■ Limitations on overtime for young workers
		Adequate wages	<ul style="list-style-type: none"> ■ Living wage benchmarks aligned with an approach that takes into consideration the needs of workers' dependents
		Work-life balance	<ul style="list-style-type: none"> ■ Paid maternity, paternity and parental leave ■ Breastfeeding breaks and facilities ■ Access to childcare
		Health and safety	<ul style="list-style-type: none"> ■ Health and safety protections for pregnant and breastfeeding workers ■ Health and safety protections for young workers
	Equal treatment and opportunities for all	Gender equality and equal pay for work of equal value	<ul style="list-style-type: none"> ■ Non-discrimination on basis of pregnancy, maternity and family responsibilities
		Training and skills development	<ul style="list-style-type: none"> ■ Training and skills development for young workers
	Other work-related rights	Child labour	<ul style="list-style-type: none"> ■ Decent working conditions for young workers ■ Contribution to the elimination of child labour
		Adequate housing	<ul style="list-style-type: none"> ■ Adequate housing for workers with families
ESRS S3: Affected communities	Communities' economic, social and cultural rights	Adequate housing	<ul style="list-style-type: none"> ■ Adequate housing for workers with families ■ Access to basic services for children and families
		Land-related impacts	<ul style="list-style-type: none"> ■ Protection of children and basic services (e.g., education) disrupted by displacement of communities
		Security-related impacts	<ul style="list-style-type: none"> ■ Child safeguarding and protection in security contexts
	Rights of indigenous peoples	Free, prior and informed consent	<ul style="list-style-type: none"> ■ Ensuring children's needs and concerns are voiced in FPIC

ESRS SUSTAINABILITY TOPIC	ESRS SUB-TOPICS	ESRS SUB-SUB-TOPICS	POSSIBLE MATERIAL CHILDREN'S RIGHTS SUB-SUB-TOPICS
ESRS S4: Consumers and end-users	Information-related impacts for consumers and/or end users	Privacy	<ul style="list-style-type: none"> ■ Handling and protection of children's data
	Personal safety of consumers and/or end users	Protection of children	<ul style="list-style-type: none"> ■ Product safety for children ■ Protection of children in digital environments
			<ul style="list-style-type: none"> ■ Responsible marketing to children ■ Responsible use of children in marketing and product development
		Access to products and services	<ul style="list-style-type: none"> ■ Limitation of marketing to children and access to harmful products