



July 2026

Making Children Count – Sustainability Reporting across Emerging Asia Methodology Guide

ACKNOWLEDGEMENTS

Authors

Gayang Ho, Hao Cai, Ines Kaempfer, Tra-My T. Le – The Centre for Child Rights and Business

The Project Team

Bhadraja Mullegamoda, Gayang Ho, Hao Cai, Ines Kaempfer, Tra-My T. Le, Verena Gumm – The Centre for Child Rights and Business

Concept and Coordination

Romain Sibille – UNICEF Asia and the Pacific

Editors

Ellen Schliebitz, Vivian van Bremen, Wenxun Pan - The Centre for Child Rights and Business

We wish to extend our deepest gratitude to the members of UNICEF Country Offices in Bangladesh, China, India, Indonesia, Malaysia, Nepal, Pakistan, Philippines, Sri Lanka, Thailand and Viet Nam and UNICEF thematic experts – Margarita Baula, Maeve Bayles, Meije Bello, Francisco Biber, Ernesto "Nonoy" Casiple, Karla Correa, Alison Feeley, Josianne Galea Baron, Judith Hannan, Ida Hyllested, Emiliano Livero, Ann Punam Marks, Arun Nair, Erik Nyman, Adrienne O'Dell, Nicholas Reese, Siran Wang, for their invaluable insight and guidance throughout the project. This study would not have been possible without the dedicated support of The Centre's teams in Bangladesh, India, Indonesia, Malaysia, Pakistan, Sri Lanka, Thailand, and Viet Nam, whose contributions were vital to this study.

The project team also expresses their sincere thanks to the volunteers who generously contributed their time and expertise. Their meticulous adherence to study procedures and thoughtful feedback were fundamental to the successful completion of the manual sustainability report reviews. We particularly thank Amy Chapman, Elin Chan, Elliot Dodge, Enosh Kurz, Kai Kim Chiang, Kayla Kurelayi Nuerfulati, Muhammad Usman, Samrin Inayati, Tianchen Jing and Ting Lang.

Finally, we are grateful to the following experts for their technical inputs on our methodology and findings Elisabeth Andvig (Norges Bank Investment Management), Xavier Arrufat (Awaait), Sara D'Anzeo (UN Women), Danielle Chesebrough (UNSSSE), Katja Freiwald (UN Women), Tiffany Grabski (UNSSSE), Matthew Gray (Morningstar), Cassidy Huang (World Benchmark Alliance), Outi Kauppinen (Evli), Ghislaine Nadaud (Robeco), Thao Nguyen (Amazon), Niiranen Elina (Evli), Lisa Remke (UNSSSE), Elena Schmider (Access to Nutrition Initiative), Nicholas Sewe (World Benchmarking Alliance), Sameea Sheikh (Access to Nutrition initiative), Efraim Sintijak (Deloitte), Luda Svystunova (Amundi), Nina Vollmer (Global Child Forum), Eugene Wong (Sustainable Finance Institute Asia), Melanie Yap (KPMG), Gary Sachs (Deakin University).

We thank all participants and partners for their trust and collaboration in advancing the child rights agenda in corporate sustainability.

Cover photo: UNICEF/UNI636920/Himu

THE CENTRE
FOR CHILD RIGHTS AND BUSINESS

This methodology was developed by The Centre for Child Rights and Business, which led the design and implementation of this study – including the development of the child rights indicators framework, and the methodology for AI assisted scoring and the in-depth manual review: as well as the development of nine regional reports for UNICEF country offices. The Centre for Child Rights and Business is a social enterprise working with businesses, partners and other key stakeholders to strengthen child rights and HRDD across global supply chains. Through on-the-ground implementation, applied research and advisory services, The Centre helps drive meaningful, long-term change for children, youth and families while supporting responsible business practices and evolving ESG and regulatory expectations. Learn more at www.childrights-business.org.

Methodology published by UNICEF Regional Office for Asia and the Pacific (APRO).

The indicator framework, scoring rules and AI prompts in this guide may be reproduced and adapted freely.

© United Nations Children's Fund (UNICEF), July 2026

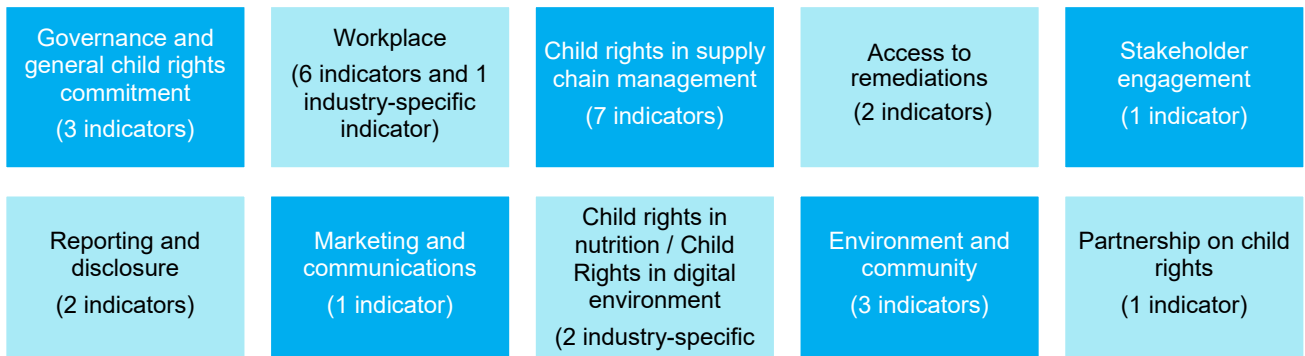
Table of Contents

1. Introduction	3
2. Sampling	4
2.1. A Summary of the Final Sampling Frame	4
2.1.1. Defining the Sampling Frame	4
2.1.2. Stratification by Industry and Order by Market Capitalisation	5
2.1.3. Purposive Sample Refinement	6
2.2. Final Analytical Sample	7
3. Extraction of Company Information	9
4. Indicator Development and Scoring Framework	10
5. Analysis Approach	12
5.1. AI-Driven Analysis	12
5.1.1. Prompt Designing – Indicator Specific	12
5.1.2. AI Model Implementation and Analysis	12
5.2. In-depth Review	13
6. Methodological Considerations and Analytical Boundaries	14
6.1. Extracting Company Stock Information	14
6.2. Sample calibration for market capitalisation	14
6.3. Downloading the Reports	14
6.3.1. Dynamic/JavaScript-Rendered Websites	14
6.3.2. Inconsistent Website Structures	14
6.3.3. Unavailable or Incomplete Reports	14
6.3.4. Domain and Server Issues	15
6.3.5. File Handling and Format Issues	15
6.4. AI Processing	15
7. Annexes	16
7.1. Annex 1 – Child rights impact tiers based on GICS industry group	16
7.2. Annex 2 – Company exclusion list	17
7.3. Annex 3 – List of Indicators	18
7.4. Annex 4 – Scoring Framework & AI Prompts	21
7.4.1. Scoring Framework	21
7.4.2. Prompts for the AI Model	29
7.5. Annex 5 – Workflow Diagram	54
7.6. Annex 6 - In-Depth Review Guideline for Reviewers	55
7.6.1. About the Guideline	55
7.6.2. Step-By-Step on How to Review and Score	55
7.6.3. Indicators, Questions, Scoring Criteria and Intentions of Companies	57

1. Introduction

The Regional Report provides a review of corporate sustainability reports from 1,399 publicly listed companies (PLCs) across nine countries: Bangladesh, India, Indonesia, Malaysia, Nepal, Pakistan, Sri Lanka, Thailand and Viet Nam. The objective of the study is to evaluate companies that represent the entire market using 26 evidence-based indicators across 10 child rights topics, and three additional indicators that were only assessed for relevant industry sectors.

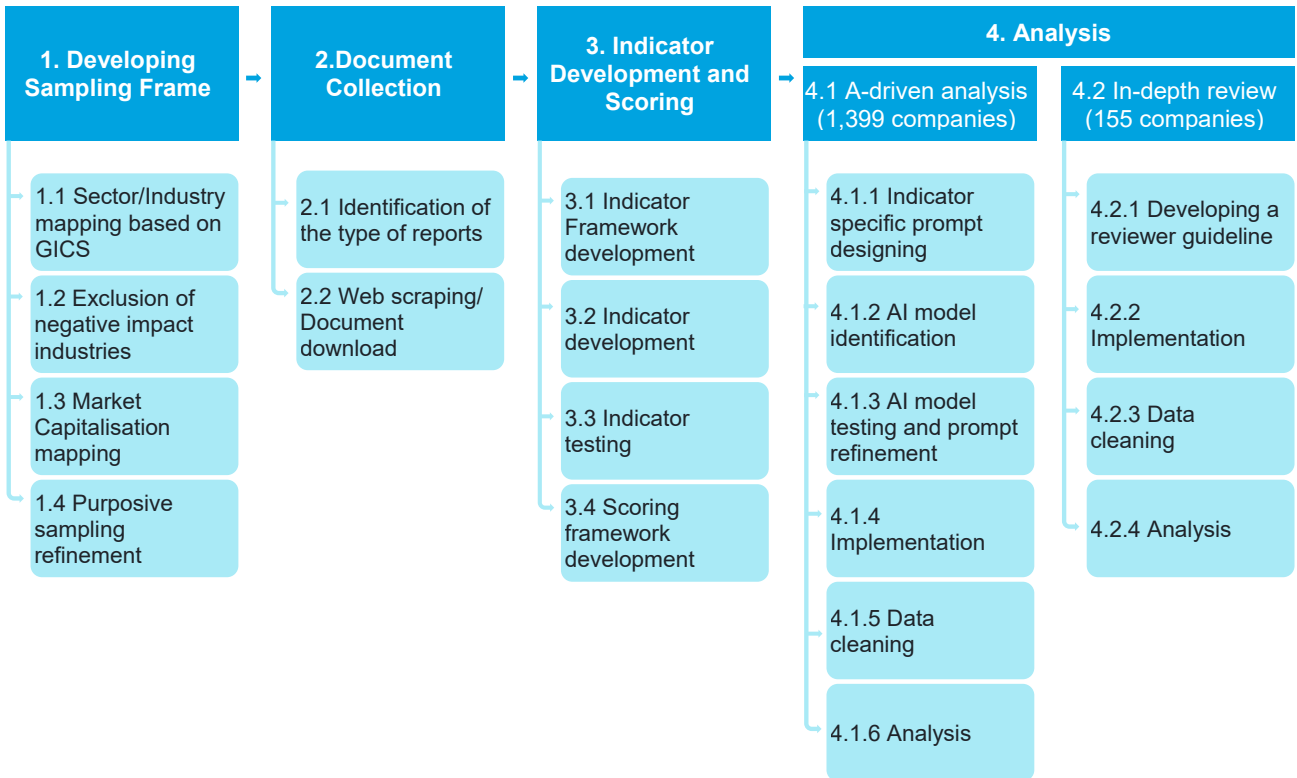
Figure 1 – 10 Child Rights Topics for the Assessment



To deliver robust analysis at scale, the methodology combines AI-assisted document processing with structured manual review. The manual review of a 10% sample of companies verifies AI findings and assesses the ‘say-do’ gap in child rights commitments.

This methodology guide provides a comprehensive overview of the research approach for understanding the technical aspects of corporate sustainability reporting.

Figure 2 – The approach to child rights disclosure review



2. Sampling

2.1. A Summary of the Final Sampling Frame

Our multi-step sampling methodology begins by extracting companies from public databases and mapping them to the Global Industry Classification Standard (GICS) to enable cross-country sector comparisons. The sample is then proportionally calibrated to reflect the sector's composition of each stock exchange¹ and segmented by market capitalisation using the Morgan Stanley Capital International (MSCI). Finally, the sampling frame is refined through consultation with UNICEF and country offices to ensure strict alignment with due diligence requirements, country priorities and the overall research objective.

Note: The Thailand sample list, requested by UNICEF Thailand, was drawn from Thai ESG (Environmental, Social, and Governance) Securities². While this list skews toward companies with demonstrably positive ESG practices, 41% of the sampled companies would have met the standard inclusion criteria of this study.

2.1.1. Defining the Sampling Frame

Company List Extraction

A central platform Stockanalysis.com³ is used to extract company lists across eight countries and nine stock exchanges. Due to missing companies for Nepal on the platform, further publicly available resources are additionally used. The Centre obtains the following information for each company:

- Company Name
- Company Stock Symbol
- Website
- Founded Year
- Number of Employees (If available)
- Enterprise Value (If available)
- Revenue (If available)
- Net Income (If available)
- Insider shares (If available)
- Institutional shares (If available)

To ensure data integrity, the extracted data is cross-referenced against official stock exchange registries. Because these official records vary in completeness and use different classification standards, we verify the industry classifications obtained from Stockanalysis.com against stock exchange data wherever available.

Industry Mapping

To establish a unified classification framework across all nine countries, firms are classified under the GICS at both the sector and industry group levels. While each stock exchange maintains its own classification system, variations at the industry group level are minimal. There are several reasons for choosing GICS over other mapping methods:

¹ If the index consists of 15% in the materials sector, proportionally, 15% of materials sector companies will be in the sample.

² Thai ESG (Environmental, Social, and Governance) Securities are listed securities on the SET's main board that have been selected and assessed based on ESG criteria.

³ The lists of publicly traded companies were extracted from Stockanalysis.com using a subscription account to access the most up-to-date and consistent information. Stockanalysis.com is a platform that enables The Centre for Child Rights and Business to access company lists from 10 stock exchanges, providing consistent information across thousands of companies.

- **Ensures international comparability:** GICS provides a standardised framework enabling cross-country and cross-sector benchmarking of ESG and child rights.
- **Improves analytical rigour:** GICS reduces subjectivity in sector assignment and ensures a systematic and proportionate representation of high-risk sectors (e.g. manufacturing, extractives, consumer goods).
- **Strengthens alignment with investor and regulatory practices:** GICS is widely used by investors, index providers and ESG platforms, enhancing policy relevance and credibility.

Natural Language Processing (NLP) techniques are used to normalise, parse and semantically match company business descriptions to the GICS framework. This automated process is rigorously validated through AI tools and manual review to verify the accuracy of the mapping.

Furthermore, publicly owned or state-owned companies (SOEs) are intentionally included in the sample for the following reasons:







- SOEs often dominate sectors such as mining, energy, banking and agriculture in South and Southeast Asia, which are critical for analysing priority focus areas specified by UNICEF (e.g. nutrition and food systems, climate and just transitions, Digital environment, Workplaces).
- SOEs have a high potential to impact child rights due to their dominant roles in certain sectors and their policy- and trend-setting roles. Their ownership structure does not absolve these companies of the responsibility for their impact.
- Financial investors are often exposed to SOE equities or are heavily invested in the critical sectors they dominate. Excluding SOEs from the sample would significantly skew the market landscape.

Exclusion

For the purposes of this study, industries or companies that typically have a negative impact on children—which cannot be outweighed by any corporate sustainability action—are excluded. These include companies that derive most of their revenue from weapons, gambling, tobacco, alcohol, adult content, or coal extraction (Figure 2).

When following the UNICEF Due Diligence Policy, breast-milk substitute (BMS) manufacturers violating the International Code on Marketing of Breast Milk Substitutes should be part of this exclusion list. However, these companies are not excluded from this study, given their instrumental role in child nutrition and food systems beyond their BMS product portfolio.

Figure 3 - Exclusion of Industries with Excessive Negative Impact

Industry Sectors/Conduct	
 Armament (weapons manufacture and sale)	 Alcohol
 Tobacco	 Gambling
 Adult content (includes violent content and pornography)	 Coal extraction
18+ Violating United Nations Sanctions and Security Council Resolutions	

2.1.2. Stratification by Industry and Order by Market Capitalisation

Initially, each country's target sample is allocated proportionally to mirror the sector weighting of its respective national stock exchange.⁴ Data is cleaned and ordered by free-float market capitalisation within each GICS sector. Cumulative percentage market-cap is calculated, and MSCI classification is assigned according to its percentile-based thresholds. Automated text preprocessing and rule-based segmentation support classification.

The MSCI method provides uniform thresholds, addressing cross-country variation in market-cap segmentation. The following standardised thresholds are provided:

- Large Cap: Top 70%
- Mid Cap: Next 15%
- Small Cap: Remaining 15%

Special note for Viet Nam and India:

Viet Nam has two exchanges, the Ho Chi Minh City Stock Exchange (HOSE) and the Hanoi Stock Exchange (HNX). The HOSE has more listed companies compared to HNX. Therefore, 80% of the sample is allocated to HOSE, as it possesses a higher market capitalisation and serves as the primary indicator of Viet Nam's market performance. And 20% is allocated for HNX respectively.

India also has two exchanges: the National Stock Exchange (NSE) and the Bombay Stock Exchange (BSE). The NSE generally exhibits higher daily trading volumes, making it more liquid, especially for active traders. It commands over 90% of India's trading volumes. Furthermore, companies in India are permitted to have dual listings (on both the NSE and the BSE). Therefore, dual-listed companies are selected for the sampling frame, as they play an important role in the exchanges in terms of liquidity and a wider investor base. In addition, companies listed only on the NSE are included to ensure a diversified range of representation across the two boards.

2.1.3. Purposive Sample Refinement

In the refinement stage, the list is adjusted to reflect research objectives and contextual expertise provided by UNICEF Country Offices. This process includes reviewing several companies of interest from a partnership, leveraging or influence perspective, and companies of particular relevance to UNICEF's programmatic and advocacy priorities in the region, such as those operating in sectors with direct impact on children or identified as targets for future engagement by Country Offices. The final adjustment is based on the following criteria:

1. Prioritise 'High Impact' Industry Groups

The sample is actively weighted toward companies with material impacts on UNICEF's focus areas: Digital Rights, Just Transition, Family-Friendly Policies (Company and Supply Chain) and Nutrition (see Annex 1 for UNICEF's priority industry groups).

2. Prioritise Companies with High Market Capitalisation

⁴ If Industrials account for 30% of India National Stock Exchange's total listings, 30% of that country's sample comes from the Industrials sector.

While small-capitalisation ('small cap') companies dominate across the overall listed universe, the sample is adjusted in certain countries to prioritise large-capitalisation ('large cap') companies. Larger firms have a greater footprint and impact on UNICEF's focus areas and serve as industry benchmarks. They are also the primary targets for future advocacy and engagement.

3. Exclusion of International Corporations

The inclusion of international companies is considered only if the organisation is a joint venture with a local entity and the local operations have fair autonomy in policy setting, implementation and on-the-ground programmes.

Table 1 - Change distribution of initial and final sampling stages

Country	Initial Sampling	Final Sampling	Change (%)	No. of companies (Added/Removed)
Bangladesh	140	105	-25%	-35
India	500	500	0%	0
Indonesia	202	198	-2%	-4
Malaysia	140	164	17%	+24
Nepal	61	61	0%	0
Pakistan	101	100	-1%	-1
Sri Lanka	50	53	6%	+3
Thailand	220	220	0%	0
Viet Nam	100	120	20%	+20

2.2. Final Analytical Sample

The initial sampling frame consists of 1,521 listed companies across the selected stock exchanges.

Table 2 - Initial Sampling Frame of 1,521 Companies

Country	Stock Exchange(s)	Total Companies (Based on the new recommendations)	Market Capitalisation Breakdown		
			Large	Mid	Small
Thailand	SET	220	11	17	192
Pakistan	PSX	100	36	37	27
Indonesia	IDX	198	59	79	60
India	NSE/BSE	500	153	221	126
Malaysia	Bursa	164	79	44	41
Bangladesh	DSE	105	46	31	28
Sri Lanka	CSE	53	33	12	8
Viet Nam	HOSE	100	39	31	30
	HNX	20	13	7	-
Nepal	NEPSE	61	30	12	19

122 companies are excluded from automated analysis due to technical and processing constraints rather than methodological selection bias. Exclusions resulted strictly from inaccessible corporate

disclosures (e.g. inconsistent URLs⁵, bot protection, non-machine-readable formats⁶) and AI processing failures (e.g. resource limits⁷, timeouts). Companies are excluded only after repeated retrieval or re-processing attempts to ensure dataset consistency and integrity (*please see Section 6 on limitations for more details*).

The final analytical sample of **1,399 companies**, therefore, represents all companies for which complete and processable documentation is successfully retrieved and analysed within the defined technical framework.

Table 3 - Final Sample Frame for Sustainability Reporting Review

Country	Stock Exchange(s)	Total Companies Assessed	Market Capitalisation Breakdown		
			Large	Mid	Small
Thailand	SET	209	11	17	181
Pakistan	PSX	98	35	36	27
Indonesia	IDX	175	54	70	51
India	NSE/BSE	467	142	208	117
Malaysia	Bursa	155	71	45	39
Bangladesh	DSE	82	37	25	20
Sri Lanka	CSE	52	32	12	8
Viet Nam	HOSE	91	37	28	26
	HNX	18	12	6	0
Nepal	NEPSE	52	28	11	13

⁵ Incidents such as broken or redirected hyperlinks, and/or inactive or expired domains

⁶ Incidents such as scanned PDFs without extractable text layers

⁷ Incidents such as excessive file sizes beyond processing limits

3. Extraction of Company Information

Reporting terminology varies across countries and sectors. A desk review first mapped common report types across participating countries, supported by a manual check of 10-15 companies per country. This established a reference list of report names for subsequent data scraping.

Two types of documents were used: core reports and supplementary reports:

Core reports are mandatory disclosures where required by national regulations. They include integrated reports, annual reports, ESG reports, sustainability reports, and country-specific filings (e.g. Thailand's 56-1 One Report, India's BRSR). Analysis focused on FY2024/25, falling back to FY2023/24 only when necessary (approximately 5% of the final sample).

Supplementary reports include corporate policies such as human rights policies, supplier codes of conduct, CSR policies, and child rights or labour policies.

Core reports were used for AI-based analysis. A manual in-depth review examined both core and supplementary documents.

Document retrieval follows a hybrid approach combining Agentic AI tools and an in-house automated script. An automated pipeline parsed company URLs from an Excel file, downloaded available files, stored them in company-specific folders, and logged outcomes. Manual downloads were performed where automation was not feasible.

4. Indicator Development and Scoring Framework

The indicators were developed with the following considerations:

1. Alignment with UNICEF's existing framework on children's rights and related studies, including those by the Global Child Rights Forum and the World Benchmarking Alliance.
2. Inclusion of language commonly used by global brands and large regional corporations in South and Southeast Asia, as well as indicators found in mandatory ESG reports (e.g. Thailand's 56-1 One Report, India's BRSR).
3. Cross-referencing with established frameworks such as the Global Reporting Initiative (GRI) and the European Sustainability Reporting Standards (ESRS).

In addition, the indicators encompass the 10 Children's Rights and Business Principles (CRBPs) as well as four of the most salient priorities for child rights and business in Asia Pacific: Child Rights and Safeguarding in Digital Environments, Climate Change and Just Transition for Children, Food Systems and Child Nutrition, and Family-Friendly Workplaces and Policies.

To support automated and scalable analysis, the indicators were formulated to enable clear identification of relevant disclosures through text extraction techniques, requiring precise and unambiguous wording.

This process leads to the development of a basic structure of **29 indicators** (26 indicators and 3 additional industry-specific indicators) measuring 10 key areas. Each indicator is alphabetically coded; for example, Governance and Commitment indicators are coded as "GGC".

Table 4 – Breakdown of the Child Rights Disclosure Indicators

Topic Area	Indicator code	No. of indicators
Governance and commitment	GGC	3
Workplace protection and child rights promotion	WP	7
Child rights in supply chain management	SC	7
Access to remediation	AR	2
Stakeholder engagement	SE	1
Reporting and disclosure	RND	2
Marketing and communication	MC	1
Child rights in nutrition / in the digital environment	PND	2
Environment and community	EC	3
Partnership on Child Rights	P	1

The indicator framework is structurally mapped to both the 10 UNICEF CRBPs and the four priority pillars (see Annex 2 for a detailed list of the indicators).

Within the set of 29 indicators, three indicators are industry-specific (WP7, PND1 and PND2) used for companies operating in relevant industries. For example, WP7 focuses on the intersection of security arrangements and children's rights in industries that often operate in sensitive environments like mining and construction sectors.

Scoring Framework

Companies are evaluated against various indicators using a qualitative rating system: 'No mentions', 'Implicit mentions' and 'Explicit mentions'. To derive average scores from these qualitative ratings,

values are assigned to each category: '0', '5' or '10'. Seventeen indicators use a three-point scoring scale:

- '0': No mentions or no evidence
- '5': Implicit mentions
- '10': Explicit mentions

'Implicit mentions' is captured across these indicators because previous UNICEF research indicates companies often subsume child rights within broader human rights reporting. Capturing this nuance allows for a distinction between companies that have specific considerations for children and those that consider children only as part of broader vulnerable groups.

Twelve indicators use a simple binary scoring scale: No mentions (0 points) or Explicit mention (10 points). 'Implicit' is not used here (*see Annex 4 for the scoring criteria for each indicator*).

5. Analysis Approach

5.1. AI-Driven Analysis

The AI-driven analysis system addresses a key challenge in corporate sustainability and child-rights reporting assessment: manual review of lengthy, complex, and scattered company disclosures is slow, inconsistent, and difficult to scale. Our study uses AI to automatically read company reports and to identify child rights-related content.

It then evaluates this content against a predefined set of indicators and assigns scores based on the depth and quality of disclosure. This approach ensures the uniform application of assessment criteria, improving consistency, efficiency and accuracy.

5.1.1. Prompt Designing – Indicator Specific

Custom AI prompts were engineered for each indicator. Prompt development followed an iterative process, testing across several AI platforms, including systems developed by Google and OpenAI. Prompts were repeatedly refined based on test outputs to improve the accuracy and consistency of the model's responses (*see Annex 4 for the AI prompts*).

Each prompt is strictly scoped to its corresponding indicator to identify evidence relevant only to that indicator, ensuring that the analysis remains focused and avoids overlap between indicators. It begins with a clearly defined objective that specifies what the model is required to assess. This objective is translated into explicit evaluation criteria that enable the model to determine whether available evidence meets the disclosure threshold.

To facilitate human oversight and traceability, prompts also require the AI model to extract relevant verbatim text from company reports that supports the assigned score. Furthermore, the prompts incorporate indicative keywords and contextual signals (such as children's rights, child labour, family-friendly workplace policies, grievance mechanisms, and supply chain due diligence) to direct the model towards relevant sections of the report while still requiring contextual interpretation.

5.1.2. AI Model Implementation and Analysis

The AI analysis was implemented using a cloud-based architecture combining Google Cloud infrastructure, Vertex AI, and the Google Gemini large language models (LLMs). Google Cloud was used to store ESG-related reports and supporting documents, organised by country and company. Vertex AI served as the execution environment for the AI workflow and enabled automation of the analysis pipeline (*see Annex 5 for Workflow Diagram*).

To balance analytical performance and computational efficiency, Gemini 2.5 Pro and Gemini 2.5 Flash were deployed. Both models were tested during the development phase to assess their suitability for analysing different indicators. 2.5 Pro is suitable for complex indicators requiring deeper context, and 2.5 Flash is used for simpler tasks where speed and lower cost are priorities. The assignment was based on output accuracy and reliability.

Some company reports are published in local languages, including Vietnamese and Nepali. Rather than translating full reports, the method applies translated prompts directly to the original-language documents. This saves time and computing power while preserving contextual meaning.

Two methods were used based on indicator complexity. The standard method analyses the full report, returning scores, evidence, reasoning and confidence. The two-stage method first extracts relevant verbatim text, then scores only that content.

Method selection was guided by confidence ratings and validation: if the two-stage method yielded low confidence, the standard method was retained; if the standard method gave low confidence, the two-stage method was applied. Some indicators were grouped and processed in parallel to optimise time and cost, provided outputs remained stable.

Data validation was iterative. Initial AI outputs were compared with manual scores for ten companies to refine prompts and scoring. A further thirty companies tested the refined methodology. Model outputs were compared across configurations; confidence ratings flagged indicators for review. Manual checks and selective reprocessing improved accuracy. Final spot checks focused on low-confidence outputs to ensure reliability.

5.2. In-depth Review

A structured human review was conducted on a strategic subsample of 155 companies (10% of the dataset) to complement AI analysis. Trained reviewers followed a Reviewer Guideline (*See Annex 6*) aligned with the AI framework, assessing both core and supplementary documents. The scope of the deep-dive is broader than the automated extraction; the objective is to distinguish general statements from formal commitments and evidence of implementation. The process mirrored the AI scoring: core reports were assessed first, supplementary policies cross-referenced, then all non-zero scores re-examined to verify disclosure strength. Supporting evidence was documented to ensure transparency and replicability.

6. Methodological Considerations and Analytical Boundaries

6.1. Extracting Company Stock Information

Sector and industry classification is primarily based on company descriptions sourced from Stockanalysis.com, which provides standardised categorisation across markets. This approach enables consistent cross-country comparability, particularly important in a multi-market analysis. Recognising that such databases rely on aggregated third-party information, the methodology incorporates targeted manual validation checks, especially in cases where company disclosures are limited.

6.2. Sample calibration for market capitalisation

When selecting companies, the initial allocation is performed proportionately to the index. For example, if a specific sector in an index comprises 10% of small capitalisation companies, the sample reflects that proportion. In general, Southeast Asian markets tend towards a higher concentration of small capitalisation companies.

UNICEF and the research team decided to prioritise large capitalisation companies in the final sample, given their greater operational footprint – and potential impacts on children, their role as sectoral benchmarks, and relevance for investor and regulatory engagement. Small-cap coverage is therefore more limited.

6.3. Downloading the Reports

During the document retrieval process, several technical challenges prevented the successful download of certain company reports. In these instances, we re-attempted the download after one to two days to account for temporary server issues or broken links. If the core reports remained unavailable after these attempts, the affected companies were dropped from the analytical sample.

6.3.1. Dynamic/JavaScript-Rendered Websites

Many company websites load reports dynamically via JavaScript. Simple scraping scripts cannot detect these links because the content is not present in the initial HTML. To address this, the methodology utilises headless browsers (e.g. Selenium) and page rendering extraction. While this approach ensures higher retrieval rates for modern websites, it requires additional processing time per company.

6.3.2. Inconsistent Website Structures

Company website layouts vary, with reports often placed under different sections or hidden behind dropdown menus and embedded viewers. While an automated pipeline handles most cases, manual download is used where rule-based scraping fails. However, access issues—such as broken links, 404 errors, redirect loops, or expired domains—can disrupt both methods. These are known constraints, and the workflow accounts for them.

6.3.3. Unavailable or Incomplete Reports

Certain policy documents (classified as supplementary documents) are only available internally or upon specific request and are not hosted publicly online.

6.3.4. Domain and Server Issues

The analysis relies on publicly accessible corporate disclosures, reflecting the information available to external stakeholders. In this context, variability in website accessibility is an inherent feature of large-scale, multi-country data collection. Certain company domains may be temporarily unavailable (e.g. server maintenance or expired hosting), while others deploy security protocols (e.g. CAPTCHA verification, IP filtering, rate limiting and firewall restrictions) that constrain automated or bulk access. To address this, as mentioned in 6.3.2, the methodology applies a hybrid retrieval approach, combining automated scraping with manual verification wherever feasible.

6.3.5. File Handling and Format Issues

The document workflow only includes machine-readable reports. Barriers such as embedded web viewers, high-resolution files, or scanned/image-based formats are excluded. Only documents that meet reliable text extraction criteria enter the automated AI analysis. In practice, companies publish reports in a variety of formats and delivery structures, which complicates large-scale data ingestion. Therefore, the methodology ensures that only documents meeting the reliable text extraction criteria are included in the automated AI-driven analysis pipeline.

6.4. AI Processing

When feeding documents into the AI, a significant challenge is the extensive file size of certain corporate reports. Some disclosures range from 60 MB to 150 MB, whereas the AI platform is optimised to process reports within a 15–20 MB limit. Consequently, for some companies, the AI output generates errors due to the following technical reasons:

Table 5 – *Types of Errors Occurring in AI Processing*

Error Category	Error Message / Root Cause	Definition and corrective actions (when possible)
API / Quota	Resource exhausted	The AI provider's infrastructure is experiencing high traffic, reducing available capacity for users or too many requests at once where the system triggers error to prevent flooding the server.
Document	File size/Page count exceeds limit	The PDF exceeds the AI model's current processing window and requires manual compression or document segmentation.
Document	The document has no pages	The PDF is likely corrupt or encrypted. The file is verified manually by the research team.
AI / Logic	JSON parsing failed	The AI fails to follow the required JSON output format. This is typically resolved through an automated retry.
AI / Logic	Cannot extract response text	The AI response is blocked by safety filters or returns an empty string. These cases require manual review.
Timeout	Gemini generation timed out	The AI takes longer than the 5–7 minutes threshold, often occurring with complex reports exceeding 500 pages.

7. Annexes

7.1. Annex 1 – Child rights impact tiers based on GICS industry group

The following prioritisation is applied across industry groups based on the business operation's impact on child rights. This application is used to prioritise high-impact sectors in the samples. The child rights impact tier segmentation is developed in consultation with UNICEF Country Offices.

Table 6 – UNICEF's Priority Across Industry Groups

Industry groups (GICS)	Child rights Impact tiers
Consumer Durables & Apparel	High
Consumer Discretionary Distribution & Retail	High
Consumer Staples Distribution & Retail	High
Food, Beverage & Tobacco	High
Telecommunication Services	High
Energy	Medium
Materials	Medium
Capital Goods	Medium
Automobiles & Components	Medium
Consumer Services	Medium
Health Care Equipment & Services	Medium
Pharmaceuticals, Biotechnology & Life Sciences	Medium
Software & Services	Medium
Technology Hardware & Equipment	Medium
Media & Entertainment	Medium
Utilities	Medium
Commercial & Professional Services	Low
Transportation	Low
Household & Personal Products	Low
Banks	Low
Financial Services	Low
Insurance	Low
Semiconductors & Semiconductor Equipment	Low
Equity Real Estate Investment Trusts (REITs)	Low
Real Estate Management & Development	Low

7.2. Annex 2 – Company exclusion list

The following table represents the number of companies excluded from the final analytical sample. These exclusions are necessitated by the technical considerations mentioned in section 6, specifically regarding reports that cannot be downloaded, irreconcilable local language barriers or excessive document length and file size that exceed AI processing capacities.

Table 7 – Number of Reports Excluded by Country

Country	No report / Cannot access	Excessive length	Local language excluded	UNICEF exclusive industries/ duplicates ⁸	Total excluded
Bangladesh	17	6			23
India	29	2		2	33
Indonesia	15	8			23
Malaysia	9				9
Nepal	5	4			9
Pakistan	2				2
Sri Lanka	1				1
Thailand	5	6			11
Viet Nam	4	5		2	11

⁸ A duplicate is a company registered under two-different codes in an exchange OR a company that represent two exchanges (E.g. NSE and BSE in India)

7.3. Annex 3 – List of Indicators

Alignment of indicators with Children Rights and Business Principles (CRBPs)

#1	Meet the responsibility to respect children's rights and commit to supporting the human rights of children
GGC1	Does the company make a commitment or formal statement to respecting children's rights?
GGC3	Does the board have an oversight of child rights policy or issues?
WP1	Does the company commit to paying a living wage?
SC5	Does the company commit to responsible sourcing practices that respect child rights?
AR1	Does the company have an operational-level grievance mechanism that is focused on children's rights and accessible to children?
SE1	Does the company identify children as a stakeholder group and engage in consultation with stakeholders on children's rights?
RND1	Does the company include children's rights in its materiality assessments?
RND2	Does the company report on how child rights impacts are addressed?
#2	Contribute to the elimination of child labour, including in all business activities and business relationships
GGC2	Does the company make a commitment to ensure its suppliers and contractors respect children's rights?
SC2	Does the company have a commitment to eliminating child labour?
SC3	Does the company promote employment of individuals under 18, ensuring compliance with national laws and international standards in its supply chains?
SC6	Does the company promote child rights protection among its suppliers?
SC7	Does the company have a commitment to promote living wages in supply chain?
AR2	Does the company have a commitment to implementing child labour remediation with its suppliers?
#3	Provide decent work for young workers, parents and caregivers
WP1	Does the company commit to paying a living wage?
WP2	Does the company promote parental leave?
WP3	Does the company have a commitment to 'return to work' for parents who took parental leave?
WP4	Does the company promote their support for pregnant/expectant women and breastfeeding mothers?
WP5	Does the company promote flexible working arrangements to workers with family responsibilities?
WP6	Does the company provide any financial support to the employee's child's education and/or childcare?
SC3	Does the company promote employment of individuals under 18, ensuring compliance with national laws and international standards in its supply chains?
SC4	Does the company have commitment to decent work for young workers?
#4	Ensure the protection and safety of children in all business activities and facilities
SC5	Does the company commit to responsible sourcing practices that respect child rights?
SC6	Does the company promote children's rights protection among its suppliers?
RND1	Does the company include children's rights in its materiality assessments?
RND2	Does the company report on how the impacts of children's rights are addressed?
EC2	Does the company mention addressing child rights risks in its low carbon/climate change strategies?

#5	Ensure that products and services are safe, and seek to support children's rights through them
SE1	Does the company identify children as a stakeholder group and engage in consultation with stakeholders on children's rights?
RND1	Does the company include children's rights in its materiality assessments?
RND2	Does the company report on how child rights impacts are addressed?
PND1	Does the company have a nutrition commitment to protect children? (For Consumer staples, Food & Beverage companies only)
PND2	Does the company have a commitment to protect children in digital environments? (For Media and Entertainment, IT and software companies)
#6	Ensure that marketing and advertising respect and support children's rights
SE1	Does the company identify children as a stakeholder group and engage in consultation with stakeholders on children's rights?
MC1	Does the company have a commitment to responsible marketing to children?
#7	Respect and support children's rights in relation to the environment and to land acquisition and use
SE1	Does the company identify children as a stakeholder group and engage in consultation with stakeholders on children's rights?
EC1	Does the company identify child rights risk in its environmental assessments?
#8	Respect and support children's rights in security arrangements
WP7	Does the company consider children's rights in security arrangements?
#9	Help protect children affected by emergencies
EC3	Does the company mention specific considerations for children in the case of emergencies (environmental or other)?
#10	Reinforce community and government efforts to protect and fulfil children's rights.
P1	Does the company participate in initiatives and partnerships, allocate funds or channel its investment, to support the realisation of children's rights?

Alignment of indicators with UNICEF's 4 Focus Areas

1	Digital environment
SE1	Does the company identify children as a stakeholder group and engage in consultation with stakeholders on children's rights?
MC1	Does the company have a commitment to responsible marketing to children?
PND2	Does the company have a commitment to protect children in digital environments? (<i>For Media and Entertainment, IT and software</i>)
2a	Family friendly workplace (Internal)
WP1	Does the company commit to paying a living wage?
WP2	Does the company promote extended parental leave?
WP3	Does the company have a commitment to 'return to work' for parents who took parental leave?
WP4	Does the company promote their support for pregnant/expectant women and breastfeeding mothers?
	WP5: Does the company promote flexible working arrangements to workers with family responsibilities?
WP6	Does the company provide any financial support to employee's child's education and/or childcare
2b	Family friendly workplace (Supply chain)
SC1	Does the company have a commitment to extend its family-friendly workplace measures within its supply chain?
SC5	Does the company commit to responsible sourcing practices that respect child rights?
SC6	Does the company promote children's rights protection among its suppliers?
SC7	Does the company have a commitment to promote living wages in the supply chain?
3	Climate crisis, Environment and Just transition
SE1	Does the company identify children as a stakeholder group and engage in consultation with stakeholders on children's rights?
EC1	Does the company identify child rights risk in its environmental assessments?
EC2	Does the company mention addressing child rights risks in its low-carbon/climate change strategies?
4	Nutrition
SE1	Does the company identify children as a stakeholder group and engage in consultation with stakeholders on children's rights?
MC1	Does the company have a commitment to responsible marketing to children?
PND1	Does the company have a nutrition commitment to protect children? (<i>For Consumer staples, Food & Beverage companies only</i>)

7.4. Annex 4 – Scoring Framework & AI Prompts

7.4.1. Scoring Framework

Governance and commitment indicators

Ini.	Indicator and objective	Scoring Criteria
GGC1	<p>Does the company make a commitment or formal statement to respecting children’s rights?</p> <p><i>To determine whether the company publicly acknowledges its responsibility to uphold and protect children’s rights through a formal commitment or statement. This includes assessing the presence of declarations or practices that demonstrate a dedication to respecting children’s rights in its operations and interactions.</i></p>	<p>10- Yes Explicit mentions of respecting children’s rights and/or referencing the UN Convention on the Rights of Child as one of its core principles</p> <p>5- Partial No explicit mentions of children’s rights, but the company has a policy commitment to respecting human rights</p> <p>0- No No mention</p>
GGC2	<p>Does the company make a commitment to ensure its suppliers and contractors respect children’s rights?</p> <p><i>To assess whether the company has extended its commitment to children’s rights beyond direct operations to its suppliers and contractors. This indicator seeks to determine if the company formally commits to influencing and guiding business partners to uphold children’s rights throughout the value chain.</i></p>	<p>10- Yes Explicit mentions the expectation that suppliers’ conduct must respect children’s right.</p> <p>5- Partial No explicit mentions of children’s rights, but expect suppliers to commit to broader human rights and/or explicitly mentions the expectation to eliminate child labour</p> <p>0- No No mention</p>
GGC3	<p>Does the board have an oversight of child rights policy or issues?</p> <p><i>To determine whether the company publicly acknowledges its responsibility to uphold and protect children’s rights through a formal commitment or statement. This includes assessing the presence of declarations, or practices that demonstrate the company’s dedication to respecting children’s rights in its operations and interactions.</i></p>	<p>10- Yes Explicitly mentions the Board’s commitment to oversee children’s rights policies and/or issues (e.g. the Board approved the specific children’s rights policy)</p> <p>5- Partial No explicit mentions of children’s rights, but mentions Board oversight of general human rights policy or issues</p> <p>0- No No mention</p>

Workplace indicators

Ini.	Indicator and objective	Scoring Criteria
WP1	<p>Does the company commit to paying a living wage to their employees?</p> <p><i>To assess whether the company publicly commits to paying fair, living wages that meet workers' and their families' basic needs, thereby supporting children's rights to an adequate standard of living.</i></p>	<p>10- Yes The company has a clear statement on paying a living wage to all employees</p> <p>0- No No mention</p>
WP2	<p>Does the company promote extended parental leave?</p> <p><i>To evaluate whether the company promotes parental leave policies that support employees in balancing work while ensuring adequate time to care for and bond with their children.</i></p>	<p>10- Yes The company has a clear statement or key performance indicator on promoting extended parental leave</p> <p>5 – Partial The company has a clear statement or key performance indicator on promoting single-gender extended parental leave (e.g. focusing exclusively on maternity leave)</p> <p>0- No No mention</p>
WP3	<p>Does the company have a commitment to 'return to work' for parents who took parental leave?</p> <p><i>To evaluate whether the company ensures continuity of employment and non-discrimination for employees returning from parental leave.</i></p>	<p>10- Yes Explicitly mentions a commitment to supporting mothers, fathers or parents to returning to work after parental leave</p> <p>0- No No mention</p>
WP4	<p>Does the company promote their support for pregnant/expectant women and breastfeeding mothers in the workplace?</p> <p><i>To assess whether the company provides measures that protect and support the health and well-being of pregnant employees and breastfeeding mothers within the workplace.</i></p>	<p>10- Yes The company demonstrates support for pregnant/expectant and breastfeeding mothers in the workplace</p> <p>0- No No mention</p>
WP5	<p>Does the company promote flexible working arrangement to workers with family responsibilities?</p> <p><i>To examine whether the company offers flexibility in working hours, locations or patterns to accommodate employees' family and caregiving responsibilities.</i></p>	<p>10-YES Explicitly mentions flexible working arrangements for working parents</p> <p>0-No No mention</p>
WP6	<p>Does the company provide any financial support to employees' children education and/or childcare?</p> <p><i>To assess whether the company offers benefits or financial assistance to support employees' childcare or education expenses.</i></p>	<p>10- Yes Explicitly mentions financial support for employees' children education or childcare costs</p> <p>0- No No mention</p>
WP7	<p>Does the company consider children's rights in security arrangements? (For mining, construction and property management sectors only)</p> <p><i>To determine whether the company considers children's rights when establishing and implementing security protocols.</i></p>	<p>10- Yes Explicitly mentions ensuring that security measures do not threaten or harm children.</p> <p>5 – Partial Implicitly mentions ensuring security measures do not threaten or harm people/human rights, which includes children.</p> <p>0- No mentions No mentions</p>

Child rights in supply chain management indicators

Ini.	Indicator and objective	Scoring Criteria
SC1	<p>Does the company have a commitment to extend its family friendly workplace measures within its supply chain?⁹</p> <p><i>To evaluate whether the company commits to promoting family-friendly policies among its suppliers, extending the benefits of decent work and family support beyond its direct workforce.</i></p>	<p>10- Yes Explicitly mentions of running family friendly workplace programmes within the supply chain</p> <p>0-No No mention</p>
SC2	<p>Does the company have a commitment to eliminating child labour risks?¹⁰</p> <p><i>To assess whether the company makes an explicit commitment to prohibit and eliminate child labour risks within its operations and supply chains.</i></p>	<p>10- Yes Explicitly mentions a specific child labour protection and prevention policy</p> <p>0-No No mention</p>
SC3	<p>Does the company promote employment of individuals under 18,¹¹ ensuring compliance with national laws and international standards in supply chain?</p> <p><i>To examine whether the company appropriately manages the employment of young workers—those above the minimum age but under 18—in compliance with international and national standards.</i></p>	<p>10- Yes The company clearly communicates and recognises that the minimum age for employment can be between 14 to 17 years</p> <p>0- No mentions No mention of the minimum age of employment or the promotion of young workers</p> <p><i>In the 'no mention', the AI analysis captured companies explicitly mentions a zero-tolerance policy for any workers under 18 years old</i></p>
SC4	<p>Does the company have commitment to decent working conditions¹² for young workers under 18?</p> <p><i>To assess whether the company promotes and develops safe and fair working conditions for young workers.</i></p> <p>SC4 focuses on how the company promotes safe and decent working conditions for young workers under 18, while SC3 focuses on not excluding young workers under 18 from its workforce.</p>	<p>10- Yes Clear statements regarding a decent work policy for young workers and/or a commitment to creating safe working conditions for those under 18.</p> <p>0- No mentions No mention</p>
SC5	<p>Does the company commit to responsible sourcing practices¹³ that respect child rights?</p> <p><i>To evaluate whether the company's sourcing strategy explicitly integrates child rights considerations, including due diligence and risk mitigation.</i></p>	<p>10- Yes Explicitly mentions protecting children as part of responsible sourcing practices</p> <p>5- Partial Implicitly mentions protecting local communities, including children, as part of responsible sourcing</p> <p>0- No mentions No mention</p>

⁹ Cascading family-friendly practices across supply chains fosters sustainable improvements in workers' well-being and children's development.

¹⁰ Eliminating child labour is a fundamental business responsibility under ILO Conventions 138 and 182 and UNICEF's Children's Rights and Business Principles.

¹¹ This indicator focuses on companies recognising zero tolerance on workers under 18 of age can have a negative impact to children rights.

¹² Decent work for young workers aligns with ILO Convention 138 and UNICEF's guidance on promoting youth employment with dignity and protection. Such a commitment indicates the company's role in facilitating young people's transition from education to decent work without exposure to harm or exploitation.

¹³ Responsible sourcing is a cornerstone of corporate respect for child rights in global supply chains.

Ini.	Indicator and objective	Scoring Criteria
SC6	<p>Does the company promote child rights protection among its suppliers?</p> <p><i>To determine whether the company actively promotes child rights protection among its business partners and suppliers.</i></p>	<p>10- Yes The company includes specific child rights requirements in its supplier contracts or codes of conduct</p> <p>5- Partial The company includes general human rights requirements for suppliers</p> <p>0- No No mention</p>
SC7	<p>Does the company have a commitment to promote living wages in supply chain?¹⁴</p> <p><i>To assess whether the company extends its living wage commitment to influence suppliers and contractors to provide fair wages that support workers' and their families' well-being.</i></p>	<p>10- Yes A clear commitment to ensuring that living wages are paid to employees within the supply chain</p> <p>0- No mentions No mention</p>

Access to Remediation Indicators

Ini.	Indicator and objective	Scoring Criteria
AR1	<p>Does the company have an operational-level grievance mechanism that is focused on children's rights and accessible to children?</p> <p><i>To determine whether the company maintains an operational-level grievance mechanism that is accessible to both internal and external stakeholders, including children.</i></p>	<p>10- Yes The mechanism specifically addresses children's rights. This is demonstrated through child rights focal points or grievance channels specifically tailored to youth and or children</p> <p>5- Partial The company provides a general statement regarding an operation-level grievance mechanism for human rights, with the implicit mention that children are included</p> <p>0-No No mention</p>
AR2	<p>Does the company have a commitment to implementing child labour remediation¹⁵ with its suppliers?</p> <p><i>To evaluate whether the company is committed to implementing effective child labour remediation practices in collaboration with its suppliers.</i></p>	<p>10- Yes The company provides a clear statement or clear commitment to work with suppliers on child labour remediation procedures, including documented evidence of cases remediated</p> <p>5- Partial The company provides a general statement on having child labour remediation procedures, but does not mention specific child labour cases remediated or detail how it works with suppliers in the process.</p> <p>0- No No mention</p>

¹⁴ This is an extension of the companies' commitment on provision of living wage by cascading it down its supply chain.

¹⁵ We aim to understand the company's dedication to protecting children's rights and ensuring that any violations are addressed responsibly and ethically

Stakeholder engagement indicators

Ini.	Indicator and objective	Scoring Criteria
SE1	<p>Does the company identify children as a stakeholder group and/or engage in consultation with stakeholders on children's rights?</p> <p><i>To evaluate whether the company recognises children as a key stakeholder group and/or actively engages in consultations to understand and address issues related to children's rights.</i></p>	<p>10- Yes Explicitly mentions children as a stakeholder group.</p> <p>5- Partial Implicitly mentions children as part of a broader human rights holders on human rights topics</p> <p>0- No mentions No mention</p>

Reporting and disclosures indicators

Ini.	Indicator and objective	Scoring Criteria
RND1	<p>Does the company include children's rights in materiality assessments?¹⁶</p> <p><i>To evaluate whether the company incorporates children's rights into its materiality assessments, processes used to identify and prioritise the ESG issues most significant to the company and its stakeholders.</i></p>	<p>10- Yes Explicitly mentions children's rights as a material or salient issue within the assessment</p> <p>5- Partial Includes general human rights within its materiality assessment</p> <p>0- No mentions Does not include human rights or children's rights into its materiality assessment</p> <p><i>In the 'no mention', the AI analysis captured companies do not perform a materiality assessment</i></p>
RND2	<p>Does the company report on how child rights impacts are addressed in its operations?</p> <p><i>To evaluate whether the company systematically reports on how it addresses the impacts of its operations on children's rights.</i></p>	<p>10- Yes The company reports on children's rights impact stemming from its operations, including how these impacts are addressed, managed and remediated</p> <p>5- Partial The company reports on broad human rights impact from its operation that indirectly impact children's rights.</p> <p>0- No No reporting is provided on human rights or children's rights impacts</p>

¹⁶ Materiality assessment is the process by which a company determines sustainability matters that are material, and therefore to be reported on.

Marketing and Communication indicators

Ini.	Indicator and objective	Scoring Criteria
MC1	<p>Does the company have a commitment to responsible marketing to children?¹⁷</p> <p><i>To evaluate whether the company is committed to responsible marketing practices that specifically consider the rights and well-being of children.</i></p>	<p>10- Yes Explicitly mentions a policy or commitment to responsible marketing and advertising directed at children</p> <p>0-No No mention</p>

Children's rights in nutrition indicator

Ini.	Indicator and objective	Scoring Criteria
PND1	<p>Does the company have a nutrition commitment to protect children? -For consumer staples, Food& Beverage companies only</p> <p><i>To evaluate whether the company maintains a clear commitment to promoting and protecting children's nutrition through its products, marketing practices and corporate policies.</i></p>	<p>10- Yes The company provides explicit statements regarding its guidance on responsible product development and product distribution to protect children's rights</p> <p>0- No No mention</p>

Children's rights in digital environment indicator

Ini.	Indicator and objective	Scoring Criteria
PND2	<p>Does the company have a commitment to protect children in digital environments? In priority – but not limited to - Media and Entertainment, and IT and software</p> <p><i>To evaluate whether the company is committed to protecting children in digital environments, recognising unique vulnerabilities such as cyberbullying, inappropriate content, privacy violations and exploitation.</i></p>	<p>10- Yes The company explains the processes used to assess and address child rights impacts before, during and after deploying new digital products, services, features or marketing campaigns, as well as existing digital products and other relevant digital business activities.</p> <p>5- Partial The company provides general mentions of protecting children in digital spaces or identifies human rights risks before, during and after deploying new digital products, services, features, marketing campaigns, as well as existing and other relevant digital business activities.</p> <p>0-No mentions No mention</p>

¹⁷ This indicator focuses on the importance of responsible marketing to children, recognising that children are particularly vulnerable to advertising messages and may not fully understand the intent behind commercial promotions.

Environment and community indicators

Ini.	Indicator and objective	Scoring Criteria
EC1	<p>Does the company identify child rights risk in its environmental assessments?¹⁸</p> <p><i>To understand the company's commitment to integrating child rights considerations into its environmental impact assessments.</i></p>	<p>10- Yes Explicitly mentions the protection of child rights risks in relation to risks from environmental impacts or the acquisition of land and natural resources.</p> <p>5- Partial Implicitly mentions the protection of human rights risks in relation to risks from environmental impacts or the acquisition of land and natural resources.</p> <p>0- No mentions No mention of human rights or child right risks in its environmental reporting</p> <p><i>In the 'no mention', the AI analysis captured companies with no environmental assessment process</i></p>
EC2	<p>Does the company mention address child rights risks in its low carbon/climate change strategies?</p> <p><i>To identify whether the company's commitment to mitigating climate change considers the unique vulnerabilities of children, particularly in disproportionately affected communities.</i></p>	<p>10- Yes Explicitly mentions the protection of child rights risks within its climate change strategies/climate action plan</p> <p>5- Partial Implicitly mentions the protection of human rights risks within its climate change strategies/climate action plan</p> <p>0- No mentions No mentions of human rights or child right risks within its climate change strategies/climate action plan</p> <p><i>AI analysis captured the companies with 'no mentions' on climate change strategies/climate action plan.</i></p>
EC3	<p>Does the company mention specific consideration for children in case of emergencies (environmental or other)?</p> <p><i>To assess whether the company prioritises children in crisis situations.</i></p>	<p>10- Yes Explicitly mentions the protection of children in case of an emergency</p> <p>5- Partial Implicitly mentions the emergency preparedness for the community and workforce, which include children</p> <p>0- No No mention of emergency preparedness</p>

¹⁸ Companies, particularly those in industries like mining, agriculture, and manufacturing, must be aware of child rights risks and actively address them in their environmental assessments.

Partnerships on child rights indicators

Ini.	Indicator and objective	Scoring Criteria
P1	<p>Does the company participate in initiatives and partnerships, allocate funds, or channel their investment, so to support the realisation of children's rights?¹⁹</p> <p><i>To assess whether the company is partnering with other organisations that support children development and well-being</i></p>	<p>10- Yes Explicitly mentions undertaking specific initiatives that support the development and well-being of children</p> <p>5- Partial Implicitly mentions initiatives that support broader community development or sustainable livelihoods, which would include children</p> <p>0- No mentions No mention of initiatives and partnerships, allocate funds, or channel their investment, so to support the realisation of children's rights</p>

¹⁹ This indicator recognises the vital role that businesses can play in advancing children's rights through financial support, partnerships and active engagement in community initiatives.

7.4.2. Prompts for the AI Model



Instructions and Background

You are an AI assistant working for UNICEF. Your duty is to extract child rights-relevant policies from a company's report. Based on strict, objective guidelines, you must output a scoring for the company's child rights policy. You must understand the indicators carefully and evaluate it based on the context of **Child Rights**. You may also be requested to extract relevant keywords for the indicator. In that case, the keywords also serve extra information for you to understand the context of the indicator. The keywords extracted must also come from the context of **Child Rights**.

You will be provided the guidelines for one of the indicators.

Output Format

Your output must be in a json block format.

```
```{
 "score": 0,
 "reason": "The company has..."
 "keywords": {
 "<keyword_1>": True,
 "<keyword_2>": False,
 ...
 },
 "confidence": 0
}```
```

For the possible values of the "score" field, please refer to the guidelines.

In your "reason" field, please provide key evidence (i.e. direct quotes) and the page number of the evidence whenever possible, as well as your explanation and interpretation. In the "keywords" field, you will list boolean values for all the keywords mentioned in the provided guidelines. Some indicators do not have keywords. A true value denotes that the keyword exists, and a false value denotes that it does not. You name of the keywords must exactly match the given guidelines.

In the "confidence" field, you will write down a number that represents how clear the answer was from the given text. Please give a score of "2" if the text had paragraphs or sections that directly matches the description of the indicator, with multiple keywords or key phrases matching. Please give a score of "1" if there is a section directly related to the indicator, but the wordings were phrased in a way that does not resemble the indicator's description. Please give a score of "0" if the text did not have any single section related to the indicators, and you had to infer your answer from multiple paragraphs across multiple sections.

For any other information required by the guidelines, please put them into the reason field.

## AI Prompts

AI prompts are developed using the scoring framework

### AR1

Indicator: Does the company have an operational-level grievance mechanism that focuses on children's rights and is accessible to children?

# Document context:

You may possibly find this information in the report's risk management, human rights, supply chain management, or people section.

# Evaluation scale: Use this specific 3-point scale for evaluation:

## Score of 10 - Yes (Explicit commitment)

The company explicitly mentions the following:

- Child-friendly grievance mechanism or hotline
- Child welfare officer or representative
- Focus on children's rights
- Youth-specific reporting channel
- Age-appropriate grievance mechanism
- Child-accessible communication tools
- Mechanism designed with children's participation

## Score of 5 - Partial

- General grievance mechanism
- Grievance mechanism for stakeholders
- Grievance hotline/employee hotline
- Human rights grievance mechanism
- Stakeholder feedback mechanism
- General reference to vulnerable groups, which may include children

## Score of 0 - No mention

- No specific mention of an operational-level grievance mechanism that focuses on children's rights and is accessible to children.

# Output format:

1. Score: [10, 5, 0]
2. KEY evidence: [Direct quote from the document that supports your evaluation]
3. For each keyword mentioned, record 'Yes':
  - Child-friendly grievance mechanism or hotline
  - Child welfare officer or representative
  - Focus on children's rights
  - Young-population-specific reporting channel
  - Age-appropriate grievance mechanism
  - Mechanisms formulated based on children's participation
  - Mechanisms designed with children's participation

# Example:

- A company says, "Banta Bata 163. Established in 1997, Banta Bata 163 started as a rescue hotline for vulnerable children. Over the years, its services have developed to support poor children through medical assistance and scholarships. Eventually, it opened Children's Village, a halfway home for abused and vulnerable children."
- A company says, "Grievance mechanisms are an important channel that allows issues (including human rights concerns) to be reported directly to the LEGO Group. We provide employees, workers in our supply chain, and external stakeholders (including customers) with access to various grievance channels to raise concerns."

## AR2

Indicator: Does the company have a commitment to implement child labour remediation with its suppliers?

# Document context:

You may possibly find this information in the report's risk management, human rights, supply chain management, or people section.

# Evaluation scale: Use this specific 3-point scale for evaluation:

## Score of 10 - Yes (Explicit commitment)

The company explicitly mentions the following:

- Child labour remedy program with suppliers
- Child rights focal point working with suppliers with child labour remedy
- Collaborative child labour remedy process with suppliers
- Examples of remediation of child labour with suppliers

## Score of 5 - Partial

- General child labour protection policy
- Child labour referral system
- Child labour remediation method without supplier engagement
- Internal policy to address child labour

## Score of 0 - No mention

- No specific mention of child labour remedy with suppliers.
- Do not give a score for mentions of general human rights reform.

# Output format:

1. Score: [10, 5, 0]
2. KEY evidence: [Direct quote from the document that supports your evaluation]
3. For each keyword mentioned, record 'Yes':
  - Child labour remedy program with suppliers
  - Child rights focal point working with suppliers
  - Method for restoring children's rights in the supply chain
  - Enabling children to access their rights after identification
  - Collaborative remedy process with suppliers
  - Examples of remedy with suppliers

# Example:

- A company says, "Through our human rights due diligence system, we identified and remedied six cases of child labour in 2024."
- A company says, "Our global child labour policy and remedy protocol ensures that we can act quickly and sensitively in the child's best interests in any potential case." This would score 5.

## EC1

Indicator: Does the company identify child rights risks in its environmental assessment?

# Document context:

You may possibly find this information in the report's risk management, human rights, environment, climate, or people section.

# Evaluation scale: Use this specific 4-point scale for evaluation:

## Score of 10 - Yes (Explicit commitment)

The company explicitly mentions the following:

- Protecting children's rights in the environmental context
- Considering child welfare in environmental impact assessment

- Protecting children from environmental risk
- Environmental impacts on children
- Child-specific vulnerability to pollution or land-use change
- Children as stakeholders in environmental decisions
- Consideration of children's health in environmental management

### ## Score of 5 - Partial

The company must mention that it conducts environmental assessment or review and provide details of the assessment in order to score 5.

- Community rights in the environmental context
- Human rights in resource extraction
- Environmental justice
- The assessment included impacts on vulnerable groups in the environmental assessment
- Human rights due diligence in environmental assessment
- Social impacts related to the company's environmental activities

### ## Score of 0 - No mention

- No mention of human rights or child rights risks in reporting related to environmental impact.

### ## Score of (-5) - No environmental assessment

- No mention that the company conducts periodic environmental assessment/review.

### # Output format:

1. Score: [10, 5, 0, -5]
2. KEY evidence: [Direct quote from the document that supports your evaluation]
3. For each keyword mentioned, record 'Yes':
  - Protecting children's rights in the environmental context
  - Considering child welfare in environmental impact assessment
  - Protecting children from environmental risk
  - Environmental impacts on children
  - Child-specific vulnerability to pollution or land-use change
  - Children as stakeholders in environmental decisions
  - Consideration of children's health in environmental management

### # Example:

- A company says, "With our environmental assessment, information related to human rights, working environment, health and safety, cultural heritage, and governance is collected." This would score 5.

## EC2

Indicator: Does the company mention addressing child rights risks in its low-carbon/climate change strategies?

### # Document context:

You may possibly find this information in the report's risk management, environment, or climate section.

# Evaluation scale: Use this specific 4-point scale for evaluation:

### ## Score of 10 - Yes (Explicit commitment)

The company explicitly mentions the following:

- Protection of children's rights in the context of climate action
- Consideration of child welfare in the low-carbon transition
- Protection of children in climate adaptation/mitigation
- Impacts on children are considered in climate strategy
- Children as stakeholders in just transition plans
- Children's vulnerability to climate change is addressed in the company's strategy

### ## Score of 5 - Partial

To score 5, the company needs to do more than acknowledge that climate change affects communities and the social dimension of ESG. The company needs to disclose that it understands that its climate actions may affect human rights and how it wants to address this.

- Community rights in the context of climate action
- Consideration of environmental justice
- "Leave no one behind" principle in climate strategy
- Human rights due diligence in climate initiatives
- Vulnerable groups in climate planning (without specific mention of children)
- Social impacts of climate action are considered

## Score of 0 - No mention

- No mention of human rights or child rights risks in its climate change strategy/climate action plan.

## Score of (-5) - No environmental assessment or climate action plan

- No mention of the company's climate change strategy/climate action plan.

# Output format:

1. Score: [10, 5, 0, -5]

2. KEY evidence: [Direct quote from the document that supports your evaluation]

3. For each keyword mentioned, record 'Yes':

- Protection of children's rights in the context of climate action
- Consideration of child welfare in the low-carbon transition
- Protection of children in climate adaptation/mitigation
- Impacts on children are considered in climate strategy
- Children as stakeholders in just transition plans
- Children's vulnerability to climate change is addressed in the company's strategy

# Example:

- A company says, "We believe children are an important stakeholder group in our climate action plan." This would score 10.

- A company says, "We redesigned our standards to ensure environmental justice on top of our relocation investments and project assessments." This would score 5.

## EC3

Indicator: Does the company mention specific consideration for children in emergency situations (environmental or other)?

# Document context:

You may possibly find this information in the report's risk management, human rights, security management, or people section.

# Evaluation scale: Use this specific 3-point scale for evaluation:

## Score of 10 - Yes (Explicit commitment)

The company explicitly mentions the following:

- Protection of children's rights in emergency situations
- Emergency preparedness plan for employees and their families
- Consideration of child welfare in emergencies
- Assessment of the impact of disasters on employees and their families
- Child-specific evacuation procedures
- Special measures for children in crisis situations
- Family reunification plan during emergencies
- Child protection in disaster response
- Protection measures for children during emergencies
- Support services for children affected by disaster

## Score of 5 - Partial

- General emergency preparedness plan that mentions prioritising human rights, workforce, and community

protection

- Crisis management procedures without child-specific mention
- Business continuity plan
- Disaster response protocol
- Emergency rescue procedure
- Safety drills and training
- First aid and emergency medical arrangement
- Emergency communication system

## Score of 0 - No mention

- No mention of specific consideration for children in emergency situations (environmental or other).

# Output format:

1. Score: [10, 5, 0]
2. KEY evidence: [Direct quote from the document that supports your evaluation]
3. For each keyword mentioned, record 'Yes':
  - Protection of children's rights in emergency situations
  - Emergency preparedness for children/infants and babies
  - Preparedness for employees and their families
  - Child welfare in emergencies
  - Children in disasters or in emergency and crisis situations
  - Impact of disaster on children
  - Impact of disaster on employees and families
  - Special consideration for families in emergencies
  - Special consideration for children and babies in emergencies

# Example:

- The company says, "Committed to implementing programmes related to disaster preparedness and resilience, creating initiatives relevant not only for women, senior citizens, and persons with disabilities, but also for children and youth." This would score 10.
- The company says, "We strengthened our emergency preparedness and response capability, ensuring that we can manage crises such as wildfires quickly and effectively." This would score 5.

## GGC1

Indicator: Does the company give a commitment or formal statement to respect children's rights?

# Document context:

You may possibly find this information in the report's corporate governance section or people/social section.

# Evaluation scale:

Evaluate the document on a 3-point scale (10,5,0) based on the following criteria:

## Score of 10 - Yes (Explicit commitment)

The organisation gives a clear commitment or formal statement to respect children's rights, as shown by:

- Direct mention of "children's rights"
- Reference to the UN Convention on the Rights of the Child
- Mention of the Children's Rights and Business Principles
- Clear child rights policy or formal commitment statement related to a child rights policy

## Score of 5 - Partial (Implicit commitment)

There is no explicit specific mention of children's rights, but it shows:

- A policy commitment to respect human rights in general
- Reference to the UN Guiding Principles on Business and Human Rights (UNGPs)
- Mention of the Universal Declaration of Human Rights (UDHR)
- Human rights due diligence (HRDD) processes that may indirectly include children

## Score of 0 - No mention

- Children's rights are not mentioned.
- No mention of commitment to human rights or a human rights framework.

**# Output format:**

Provide your assessment in the following structure:

1. Score: [10, 5, or 0]
2. KEY evidence: [Direct quote from the document that supports your evaluation]
3. For each keyword mentioned, record 'Yes':
  - Convention on the Rights of the Child
  - Children's Rights and Business Principles
  - Child rights policy or children's rights policy
  - UN Guiding Principles on Business and Human Rights (UNGPs)
  - Universal Declaration of Human Rights (UDHR)
  - Human Rights Due Diligence (HRDD)
  - GRI 408 3-3 (a) or GRI 408 3-3 (b) or GRI 408 3-3 (c)

**# Example:**

- A company says, "We are committed to respecting children's rights in line with the UN Convention on the Rights of the Child." This would score 10.
- A company says, "We respect human rights in accordance with the UN Guiding Principles," without specific mention of children. This would score 5.
- An organisation with no mention of a rights framework would score 0.

## GGC2

Indicator: Does the company commit to ensuring that its suppliers and contractors respect children's rights?

**# Document context:**

You may possibly find this information in the report's corporate governance section, supplier management section, or human rights section.

**# Evaluation scale:** Use this specific 3-point scale for evaluation:

**## Score of 10 - Yes (Explicit commitment)**

For a score of 10, the organisation must mention children's rights when talking about its expectations of suppliers.

The company explicitly mentions its expectation that suppliers/contractors must respect children's rights. Look for direct reference to children's rights in supplier codes of conduct or requirements.

Look for these specific provisions:

- Convention on the Rights of the Child
- Children's Rights and Business Principles
- Child rights policy or children's rights policy
- Clear expectation of suppliers to respect/uphold children's rights

**## Score of 5 - Partial (Implicit commitment)**

It is explicitly stated that the company expects suppliers to be committed to broader human rights, but there is no mention of children's rights, or the company explicitly mentions expecting suppliers to eliminate child labour (without broader child rights).

**## Score of 0 - No mention**

- No relevant mention of expectations of suppliers regarding children's rights or child labour.

**# Output format:**

1. Score: [10, 5, or 0]
2. KEY evidence: [Direct quote from the document that supports your evaluation]
3. For each keyword mentioned, record 'Yes':
  - Convention on the Rights of the Child

- Children's Rights and Business Principles
- Child rights policy or children's rights policy
- UN Guiding Principles on Business and Human Rights (UNGPs)
- Universal Declaration of Human Rights (UDHR)
- Human Rights Due Diligence (HRDD)
- GRI 408 3-3 (a) or GRI 408 3-3 (b) or GRI 408 3-3 (c)

**# Example:**

- A company says, "We expect our suppliers to comply with UN provisions on human and children's rights." This would score 10.
- A company says, "Our supplier code of conduct includes expectations regarding appropriate human rights and labour practices..." This would score 5.
- A company says, "We strive to ensure all forms of child exploitation are prevented and there is no place for forced labour in our operations or supply chain. We respect and comply with ILO conventions." This would score 5.
- A company with no mention of its expectations of suppliers would score 0.

## GGC3

Indicator: Does the board have oversight of child rights policies or issues?

**# Document context:**

You may possibly find this information in the report's corporate governance section, supplier management section, or human rights section.

**# Evaluation scale:** Use this specific 3-point scale for evaluation:

**## Score of 10 - Yes (Explicit commitment)**

The report explicitly states that the board approved a separate child rights policy.

A committee of the board has clearly assigned oversight responsibility over child rights matters.

There is clear evidence of board review or approval on issues related to the Children's Rights and Business Principles.

The board directly oversees implementation of child rights policy.

**## Score of 5 - Partial (Implicit commitment)**

There is no explicit mention of children's rights at board level, but the board approved a broader human rights policy.

A board committee oversees implementation of the UNGPs or UDHR.

The board has oversight of human rights due diligence, which may include child-related issues such as child labour.

The board sustainability committee oversees human rights without a specific child focus.

**## Score of 0 - No mention**

- No mention of board involvement in child rights or human rights policy.
- No evidence that a relevant board committee addresses these issues.
- Corporate governance sections do not mention oversight of children's rights.

**# Output format:**

1. Score: [10, 5, or 0]
2. KEY evidence: [Direct quote from the document that supports your evaluation]
3. For each keyword mentioned, record 'Yes':
  - Convention on the Rights of the Child
  - Children's Rights and Business Principles
  - Child rights policy or children's rights policy
  - UN Guiding Principles on Business and Human Rights (UNGPs)
  - Universal Declaration of Human Rights (UDHR)
  - Human Rights Due Diligence (HRDD)
  - GRI 408 3-3 (a) or GRI 408 3-3 (b) or GRI 408 3-3 (c)

# Example:

- A company says, "Our sustainability committee oversees our human rights and children's rights policy." This would score 10.
- A company says, "Our human rights efforts are overseen by the corporate sustainability board, which is responsible for sustainability initiatives and activities." This would score 5.
- A company says, "The sustainability committee, established as a committee of the board, oversees reports related to employment and labour practices, including child labour and forced labour, that had significant impact on the group during the reporting period." This would score 5.
- No mention of a board overseeing child rights or human rights issues would score 0.

## MC1

Indicator: Does the company have a commitment to responsible marketing for children?

# Document context:

You may possibly find this information in the report's risk management, human rights, communication, or people section.

# Evaluation scale: Use this specific 2-point scale for evaluation:

## Score of 10 - Yes (Explicit commitment)

The company explicitly mentions the following:

- Statement about responsible marketing or advertising to children
- Ethical marketing for policies or guidelines relating to children
- Global policy on marketing communications for children
- Child-directed marketing guidelines
- Age-appropriate marketing standards
- Restrictions on marketing to children
- Protection of children in advertising policy
- Marketing code of conduct relating to children
- Digital marketing practices for children
- Commitment to avoid exploiting children's vulnerability

## Score of 0 - No mention

- No reporting on responsible marketing to children.

# Output format:

1. Score: [10, 0]
2. KEY evidence: [Direct quote from the document that supports your evaluation]
3. For each keyword mentioned, record 'Yes':
  - Statement about responsible marketing or advertising to children
  - Ethical marketing for policies or guidelines relating to children
  - Global policy on marketing communications for children
  - Protection of children in advertising policy
  - Digital marketing practices for children

# Example:

- A company says, "Kraft Heinz follows a comprehensive set of standards for marketing to children: the Children's Food and Beverage Advertising Initiative (CFBAI), the Children's Online Privacy Protection Act (COPPA), and the Children's Advertising Review Unit (CARU). In the United States, as stated in our commitments and the key principles outlined by CFBAI, Kraft Heinz's commitments relating to marketing to children include..."
- A company says, "Our responsible marketing policy clearly states that we will respect the role of parents and caregivers by not directly marketing to children under 13." This would be 10.

## P1

Indicator: Does the company participate in initiatives and partnerships, allocate funding, or channel its investments to support the fulfilment of children's rights?

# Document context:

You may possibly find this information in the report's people, community, or partnership section.

# Evaluation scale: Use this specific 3-point scale for evaluation:

## Score of 10 - Yes (Explicit commitment)

The company explicitly mentions the following:

- Child/youth welfare initiatives or programmes
- Education support for children in the community
- Health initiatives targeting children and youth
- Supporting children/youth in the community
- Partnerships with child-focused/youth organisations

## Score of 5 - Partial

- Community development programme
- Sustainable livelihood project
- General social investment
- Community welfare initiative
- Economic development in the community
- General public health initiative
- Community infrastructure project
- Capacity building for the community

## Score of 0 - No mention

- No mention of participating in initiatives and partnerships, allocating funding, or investing to support the fulfilment of children's rights.

# Output format:

1. Score: [10, 5, 0]
2. KEY evidence: [Direct quote from the document that supports your evaluation]
3. For each keyword mentioned, record 'Yes':
  1. Child/youth welfare
  2. Education support
  3. Health of children and youth
  4. Child and youth resilience programme
  5. Community development
  6. Sustainable livelihood

# Example:

- The company says, "Funding to support a non-profit organisation that focuses on education and social service for youth." This would score 10.
- The company says, "Implementing child development programmes with [NGOs]." This would score 10.

## PND1

Indicator: Does the organisation have a nutrition commitment to protect children?

# Document context:

You may possibly find this information in the report's our products, community, people, or risk management section.

# Evaluation scale: Use this specific 2-point scale for evaluation:

## Score of 10 - Yes (Explicit commitment)

The company explicitly mentions the following:

- The company has a statement about responsible product development to protect children's rights
- The report describes guidelines for delivering products that consider children's nutritional needs
- The organisation mentions commitment to preventing malnutrition/undernutrition among children
- Evidence of policies to protect children from unhealthy food and beverages
- The organisation specifically promotes healthy eating for children
- The report mentions children's right to a healthy diet
- The organisation is committed to reducing ultra-processed foods marketed to children

#### ## Score of 0 - No mention

- No mention of nutrition commitments related to children.

#### # Output format:

1. Score: [10, 0]
2. KEY evidence: [Direct quote from the document that supports your evaluation]
3. For each keyword mentioned, record 'Yes':
  - Prevent malnutrition and undernutrition
  - Protect children from unhealthy food and beverages
  - Healthy food for children
  - Children's right to a healthy diet
  - Reduction of ultra-processed foods
  - Reduce sugar in food
  - Reduction of unhealthy fat in food
  - Transparent labels/transparency in labelling

#### # Example:

- A company says, "Our responsible marketing policy clearly states that we will respect the role of parents and caregivers by not directly marketing to children under 13." This would score 10.

## PND2

Indicator: Does the company have a commitment to protect children in the digital environment? - For media and entertainment, and IT and software

#### # Document context:

You may possibly find this information in the report's risk management, human rights, supply chain management, or people section.

#### # Evaluation scale: Use this specific 3-point scale for evaluation:

##### ## Score of 10 - Yes (Explicit commitment)

The company explicitly mentions the following:

- The organisation explains processes to assess and address child rights impacts before, during, and after deployment of new digital products/services
- The report describes child protection considerations in the life cycle of digital product development
- Evidence of child-specific digital safety protocols for existing digital products
- The organisation specifically mentions responsible innovation in technology for children
- The report references protection of children's personal information or accountable data protection for children
- Commitment by the company to create a safe digital environment for children
- Evidence of initiatives to support parents in protecting children in digital spaces
- The organisation assesses child rights impacts of the use of digital technology

##### ## Score of 5 - Partial

- General mention of protecting children in digital spaces without specific processes
- The company conducts human rights due diligence for the use of digital technology (not child-specific)
- The report broadly mentions addressing adverse human rights impacts in digital environments
- Evidence of adequate data protection safeguards (not specifically for children)
- The organisation discusses protecting "vulnerable groups" from technology risks without a specific child

focus

## Score of 0 - No mention

- Digital product development sections do not mention child protection
- No evidence of policy on children's digital rights or online safety
- Data protection policies do not specifically address children

# Output format:

1. Score: [10, 5, 0]
2. KEY evidence: [Direct quote from the document that supports your evaluation]
3. For each keyword mentioned, record 'Yes':
  - Responsible innovation in technology for children
  - Responsible data protection for children
  - Protection of children's personal information
  - Safe digital environment for children
  - Support parents to protect children in digital spaces
  - Responsible information initiative for children
  - Child rights impact assessment for digital technology

# Example:

- A company says, "Responsible innovation in technology for children. We collaborate with businesses, educators, and policymakers to ensure digital developers prioritise children's rights, safety, and well-being." This would score 10.

## RND1

Indicator: Does the company include children's rights in the materiality assessment?

# Document context:

You may possibly find this information in the report's material topics or materiality assessment section. The ESG report or sustainability report should include a "materiality assessment." In this section of the report, the organisation identifies key risks or sustainability issues that affect the long-term success of the organisation and its stakeholders.

# Evaluation scale: Use this specific 4-point scale for evaluation:

Step 1:

Identify the section of the report with the heading "materiality assessment" or detailed text discussing the company's "materiality assessment." If "materiality assessment" is not mentioned, assign "-5".

Step 2:

If the report discusses materiality assessment, extract word-for-word the text that discusses human rights or child rights and the relationship with business activities and stakeholders. Include page numbers. If the company mentions "children's rights," assign score "10." If the company mentions "human rights" but not children's rights, assign score "5."  
If the organisation mentions neither children's rights nor human rights, assign score "0."

# Output format:

1. Score: [10, 5, 0, -5]
2. KEY evidence: [Direct quote from the document that supports your evaluation]
3. For each keyword mentioned, record 'Yes':
  - Children's rights as a material issue
  - Child rights framework mentioned in the material context
  - Child rights risk assessment as part of determining materiality
  - Child welfare issues identified as material
  - Children's rights mentioned in the materiality matrix or topic list
  - Child-specific issues in material topics (beyond only child labour)

# Example:

- A company says, "Children/children's rights as a material topic." This would score 10.
- A company says, "Human rights as a material topic." This would score 5.

## RND2

Indicator: Does the company report on how child rights impacts are addressed?

# Document context:

You may possibly find this information in the report's risk management, human rights, supply chain management, or people section.

# Evaluation scale: Use this specific 3-point scale for evaluation:

## Score of 10 - Yes (Explicit commitment)

To score 10, the company must discuss child rights impacts from its operations; you should not include projects that are considered corporate philanthropy. The company explicitly mentions the following:

- Quantitative information on child labour found
- Number or percentage of parents returning to work after parental leave
- Proportion of child labour cases remediated
- Number of children reached in community activities
- Specific actions taken to address impacts on children's rights
- Metrics for outcomes of child-related programmes
- Case studies describing management of child rights impacts
- Progress reporting on child rights initiatives

## Score of 5 - Partial

To score 5, the company must discuss human rights impacts from its operations; you should not include projects that are considered corporate philanthropy.

- Number of employees engaged in community activities
- Information on discrimination remedy
- Information on excessive overtime workers or suppliers
- Broad social impact assessment
- Number of workers benefiting from welfare programmes

## Score of 0 - No mention

- No reporting on human rights or child rights impacts.

# Output format:

1. Score: [10, 5, 0]
2. KEY evidence: [Direct quote from the document that supports your evaluation]
3. For each keyword mentioned, record 'Yes':
  - Information on child labour cases found
  - Proportion of child labour cases remediated
  - Number of children reached in community activities
  - Specific actions taken to address impacts on children's rights
  - Metrics for outcomes of child-related programmes
  - Case studies describing management of child rights impacts
  - Progress reporting on child rights initiatives

# Example:

- A company reported, "Globe reported on the impact of their hosted child online safety programmes and support centres. Globe monitors metrics such as: number of children assisted; number of teleconsultations scheduled; number of microsite visits, to raise awareness about cyberbullying and encourage responsible online behaviour." Score 10.

## SC1

Indicator: Does the company have a commitment to extend its family-friendly workplace measures within its supply chain?

# Document context:

You may possibly find this information in the report's supply chain management, business partners, people, or community section.

# Evaluation scale: Use this specific 2-point scale for evaluation:

## Score of 10 - Yes (Explicit commitment)

The company explicitly mentions the following:

- Supply chain worker welfare programme that includes family considerations
- Family-friendly workplace initiatives extended to suppliers
- Support for workers and parents' children in the supply chain
- Support suppliers in implementing family-friendly policies
- Support suppliers to implement family-friendly practices (such as Wecare programme, child-friendly spaces (CFS))

## Score of 0 - No mention

- No specific mention of supporting suppliers to implement child-friendly policies or practices.

# Output format:

1. Score: [10 or 0]
2. KEY evidence: [Direct quote from the document that supports your evaluation]
3. For each keyword mentioned, record 'Yes':
  1. Supply chain worker welfare programme
  2. Family-friendly workplace in the supply chain
  3. Support for child workers
  4. Child-friendly space at supplier premises/factory
  5. Wecare/Wecare+ programme

# Example:

- A company says, "We are encouraging selected factories to implement the Wecare+ initiative. The initiatives include resources such as childcare and maternity protection for parents. We aim to realistically improve workers' lives at our suppliers as Wecare+ expands to new factories in the coming years." This would score 10.
- A company says, "As an organisation that cares deeply about children's development, our aspiration is to promote family-friendly workplaces across our supply chain." This would score 10.

## SC2

Indicator: Does the company have a commitment to eliminate child labour?

# Document context:

You may possibly find this information in the risk management, human rights, supply chain management, or people section of the report.

# Evaluation scale: Use this specific 2-point scale for evaluation:

## Score of 10 - Yes (Explicit commitment)

The company explicitly mentions the following:

- Formal child labour policy/statement
- Definition of child labour
- Child labour protection and prevention policy
- Child labour remedy policy
- Child labour risk has been assessed
- Reducing/mitigating the risk of child labour in operations and the supply chain

**## Score of 0 - No mention**

- No specific mention of reducing the risk of child labour in its operations or supply chain.

**# Output format:**

1. Score: [10 or 0]
2. KEY evidence: [Direct quote from the document that supports your evaluation]
3. For each keyword mentioned, record 'Yes':
  - Formal child labour policy/statement
  - Definition of child labour
  - Child labour protection and prevention policy
  - Child labour remedy policy
  - Child labour risk has been assessed
  - Reducing/mitigating the risk of child labour in operations and the supply chain

**# Example:**

- A company says, "The raw material risk assessment we conducted in 2024 analysed human rights risks for various raw materials present in our supply chain. The risks include issues such as child labour and forced labour." This would score 10.
- A company says, "We are committed to eliminating child labour in the supply chain. Our supplier code of conduct reflects our commitment to act ethically in our business relationships and to apply controls and systems to eliminate any form of child labour in the supply chain." This would score 10.

## SC3

Indicator: Does the company promote employment of persons under 18 years of age while ensuring compliance with national law and international standards in the supply chain?

**# Document context:**

You may possibly find this information in the risk management, human rights, supply chain management, or people section of the report.

**# Evaluation scale:** Use this specific 3-point scale for evaluation:

**## Score of 10 - Yes (Explicit commitment)**

To score 10, the company explicitly communicates that the minimum age for employment may be between 14 and 17 years. Promotion of young workers must be related to its business activities and not to general promotion of community programmes or youth development.

The company explicitly mentions the following:

- Definition of adolescent workers and their rights
- Rights of adolescent workers or respect for and/or protection of the rights of adolescent workers
- Apprentice workers in the supply chain
- The company has adolescent worker or internship programmes within its business activities and supply chain
- Prevention of discrimination against adolescent workers in its operations
- Mention of ILO Convention No. 138 on the definition of minimum age

**## Score of 0 - No mention**

- No specific mention of the minimum employment age for workers between 14 and 17 years.

**## Score of -5 - No promotion**

There is an explicit mention of zero tolerance for child labour under 18 years of age. Organisations may use phrases such as:

- All employees/workers must be 18 years of age or older
- "Zero policy for employment under 18 years of age"
- Zero-tolerance policy against employing anyone under 18 years of age

**# Output format:**

1. Score: [10, 0, or -5]

2. KEY evidence: [Direct quote from the document that supports your evaluation]

3. For each keyword mentioned, record 'Yes':

- Mention of ILO Convention No. 138 on the definition of minimum age
- Protection of adolescent workers from hazardous work, night work, and overtime
- Adolescent workers or young workers or apprentice workers
- Rights of adolescent workers
- Zero-tolerance policy for workers under 18 / zero-tolerance policy against employing anyone under 18
- All workers must be 18 years old

# Example:

- A company says, "Our child labour policy is maintained, which clearly states the minimum age for workers and fully respects the rights of adolescent workers in the workplace. This includes risks related to labour agents and subcontractors." This would score 10.

- A company says, "We want to commit suppliers to comply with labour protection and human rights regulations established by local government, prohibiting discrimination, child labour, and forced labour," and the document makes no mention of minimum working age or adolescent workers. This would score 0.

- A company says, "We formalised a minimum age requirement of 18 years in our employment policy." This would score -5.

## SC4

Indicator: Does the company have a commitment to decent working conditions for adolescent workers under 18 years of age?

# Document context:

You may possibly find this information in the risk management, human rights, supply chain management, or people section of the report.

# Evaluation scale: Use this specific 2-point scale for evaluation:

## Score of 10 - Yes (Explicit commitment)

This indicator is about whether the company ensures decent and safe working conditions for young workers under 18 years of age in its own operations or supply chains.

The company explicitly mentions the following:

- Decent work/employment for youth or adolescent workers under 18 years of age
- No exploitation of adolescent workers under 18 years of age
- Identification of light work for adolescent workers under 18 years of age
- Identification of non-hazardous work for adolescent workers under 18 years of age
- No hazardous work, night work, or overtime for adolescent workers under 18 years of age

## Score of 0 - No mention

- No specific mention of promoting decent work for adolescent workers under 18 years of age.

# Output format:

1. Score: [10, 0]

2. KEY evidence: [Direct quote from the document that supports your evaluation]

3. For each keyword mentioned, record 'Yes':

- Decent work for youth or adolescent workers
- Decent jobs/employment opportunities for youth or adolescent workers
- Apprenticeship programme
- Adolescent worker programme
- Build skilled adolescent workers
- Light work for adolescent workers
- Identification of non-hazardous work for adolescent workers

# Example:

- A company says, "We have systems to ensure adequate occupational health and safety training and

respect for restrictions on night work and working hours to protect young or adolescent workers." This would score 10.

## SC5

Indicator: Is the company committed to responsible sourcing practices that respect children's rights?

# Document context:

You may possibly find this information in the risk management and supply chain management section.

# Evaluation scale: Use this specific 3-point scale for evaluation:

## Score of 10 - Yes (Explicit commitment)

To score 10, the company must understand that as part of its responsible sourcing practices it must protect children. It should not only mention ensuring no child labour in its sourcing practices.

The company explicitly mentions the following:

- Conduct child rights risk assessments in sourcing countries/communities
- Recognise risk of child labour in sourcing communities
- Assess child rights risks when sourcing from conflict-affected and high-risk areas
- Responsible sourcing policy that explicitly mentions child protection
- Children's rights at mineral or raw material source

## Score of 5 - Partial

To score 5, the organisation must understand that as part of its responsible sourcing practices it must protect human rights, local communities, or vulnerable groups. It should not only mention ensuring no child labour in its sourcing practices.

- Respect for local communities in sourcing areas
- Respect for Indigenous peoples' rights
- General human rights considerations in sourcing that may include children
- Community welfare in regions where materials are sourced
- Responsible sourcing of minerals from conflict-affected and high-risk areas as a way to support local economies and community development
- Responsible mineral sourcing policy
- Responsible Minerals Assurance Program

## Score of 0 - No mention

- No specific mention of responsible sourcing practices or protection of children/human rights.
- If the company focuses only on child labour in its sourcing approach, no score should be given.

# Output format:

1. Score: [10, 5, 0]
2. KEY evidence: [Direct quote from the document that supports your evaluation]
3. For each keyword mentioned, record 'Yes':
  - Responsible sourcing programme/policy
  - Responsible sourcing of mineral resources
  - Assessing child rights risks in sourcing communities
  - Integrating children's rights within the responsible sourcing framework
  - Children's rights at mineral or raw material source
  - Concern about child labour in sourcing practices

# Example:

- An organisation says, "Through our Caring for People sustainability pillar and our responsible sourcing programme, we are committed to strengthening protection for children in coffee communities." This would score 10.
- A company says, "Our guiding principle is to protect and improve our brand by positively affecting the lives of the people who make our products, together with the communities and environment affected by our business." This would score 5.

Indicator: Does the company promote protection of children's rights among its suppliers?

# Document context:

You may possibly find this information in the risk management, human rights, supply chain management, or people section of the report.

# Evaluation scale: Use this specific 3-point scale for evaluation:

## Score of 10 - Yes (Explicit commitment)

To have a score of 10, the company must mention requiring suppliers to protect children and their rights. If the organisation only mentions supplier requirements to protect against child labour, you should not give any score.

The company explicitly mentions the following:

- Explicit mention of children's rights in supplier agreements or contracts
- Supplier requirements specifically address children's rights
- Fair wage gap assessment required from suppliers
- Fair wage requirement in supplier contracts
- Prohibition of child labour specifically included in supplier contracts
- Child protection clause in supplier code of conduct
- Child rights due diligence required in supplier contracts
- Age verification requirement in supplier contracts

## Score of 5 - Partial

To have a score of 5, the company must mention requiring suppliers to protect people and their rights. If the company only mentions supplier requirements to protect against child labour, you should not give any score. Here are some things the company may mention:

- General human rights requirements in supplier contracts
- Requirement that suppliers commit to minimum wages
- Alternative income provisions in supplier contracts
- Human rights clause in supplier code of conduct
- Labour rights requirements that do not specifically mention children

## Score of 0 - No mention

- No specific mention of protection of children's rights among its suppliers.

You should give a 0 if the company focuses only on committing suppliers not to use child labour.

# Output format:

1. Score: [10, 5, 0]
2. KEY evidence: [Direct quote from the document that supports your evaluation]
3. For each keyword mentioned, record 'Yes':
  - Explicit mention of children's rights in supplier engagement/code of conduct
  - Supplier requirements specifically address children's rights
  - Suppliers will conduct fair wage gap assessment
  - Conduct child rights impact assessment in the supply chain
  - Conduct human rights impact assessment in the supply chain
  - Suppliers must comply with or commit to child rights policy
  - Suppliers comply with or commit to human rights policy
  - Track/monitor child rights risks through our strategic supplier risk process
  - Track/monitor human rights risks through our strategic supplier risk process

# Example:

- A company says, "In the fiscal year ending March 2020, we appointed external experts to conduct human rights assessments of the supply chains of products handled by Mitsui and overseas trading affiliates, as well as the principal business activities of consolidated subsidiary companies. As a result, we concluded that products mainly related to food, textiles, and building materials, primarily in emerging countries in production regions including Southeast Asia, Africa, and South America, are generally high-risk areas - areas where there is a high risk of human rights issues such as forced labour and child labour in our supply

chain - and began to manage them through human rights due diligence." This would score 10.  
- A company says, "We encourage our people, suppliers, and subcontractors to raise ethical and legal concerns, including potential human rights issues." This would score 5.

## SC7

Indicator: Does the company have a commitment to promote fair wages in the supply chain?

### # Document context:

You may possibly find this information in the report's risk management, human rights, supply chain management, or people section.

# Evaluation scale: Use this specific 2-point scale for evaluation:

### ## Score of 10 - Yes (Explicit commitment)

The company explicitly mentions the following:

- Commitment to promote fair wages among suppliers
- Fair wage gap assessment across the supply chain
- Fair wage requirements or programme for suppliers
- Supply chain wage monitoring that references living wage
- Supplier code of conduct that includes living wage requirements
- Collaboration with suppliers in implementing fair wages

### ## Score of 0 - No mention

- No specific mention of promoting fair wages in the supply chain.

### # Output format:

1. Score: [10, 0]

2. KEY evidence: [Direct quote from the document that supports your evaluation]

3. For each keyword mentioned, record 'Yes':

- Commitment to provide fair wages to direct employees and promote fair wages among suppliers
- Fair wage gap assessment across the supply chain
- Fair wage requirements or programme for suppliers
- Supply chain wage monitoring that references living wage
- Supplier code of conduct that includes living wage requirements
- Collaboration with suppliers in implementing fair wages

### # Example:

- A company says, "In 2024, Nestlé completed its annual internal living wage gap assessment covering all countries in Nestlé's global operations using data provided by the Fair Wage Network. Analysis of the assessment results is ongoing, ensuring a thorough evaluation of different remuneration components in all locations." This would score 10.

## SE1

Indicator: Does the company identify children as a stakeholder group and/or consult stakeholders about children's rights?

### # Document context:

You may possibly find this information in the stakeholder engagement, stakeholder relationship, risk management, human rights, supply chain management, or people section of the report.

# Evaluation scale: Use this specific 3-point scale for evaluation:

### ## Score of 10 - Yes (Explicit commitment)

The company explicitly mentions the following:

- Explicit identification of children as a stakeholder group
- Involving children in discussions/workshops to clearly understand the company's child rights impacts
- Child rights impact assessment
- Children are described as a vulnerable or distinct stakeholder group
- Specific consultation process focused on children's rights
- Partnership with child-focused organisations for stakeholder engagement to clearly understand the company's child rights impacts
- Child participation strategy to inform the company's child rights impact assessment and/or other due diligence measures

#### ## Score of 5 - Partial

- Community-based communication
- Bottom-up stakeholder engagement
- Meaningful stakeholder engagement with communities
- Community assessment requirement
- Human rights impact assessment
- Mention of vulnerable groups without specifically mentioning children
- Family-centred stakeholder engagement

#### ## Score of 0 - No mention

- No specific mention of identifying children as a stakeholder group and consulting stakeholders on children's rights.

#### # Output format:

1. Score: [10, 5, 0]
2. KEY evidence: [Direct quote from the document that supports your evaluation]
3. For each keyword mentioned, record 'Yes':
  - Explicit identification of children as a stakeholder group
  - Involving children in discussions/workshops
  - Child rights impact assessment
  - Children are described as a vulnerable or distinct stakeholder group
  - Specific consultation process focused on children's rights
  - Partnership with child-focused organisations for stakeholder engagement
  - Child participation strategy

#### # Example:

- A company says, "The PLDT Group is therefore fully committed to providing a safe online environment for its customers, especially the most vulnerable stakeholders." This would score 10.
- A company says, "The group is committed to investing in and engaging with local communities. We do this through various programmes and initiatives and volunteer services." This would score 5.

## WP1

Indicator: Is the company committed to providing living wages to its employees?

#### # Document context:

You may possibly find this information in the report's workplace, human capital, employee, our people, or human rights section.

# Evaluation scale: Use this specific 2-point scale for evaluation:

#### ## Score of 10 - Yes (Explicit commitment)

- The report has a clear statement/commitment to provide living wages to all employees
- The company mentions internal fair wage gap assessment
- The report mentions commitment to help workers and their families maintain a decent standard of living
- The company clearly discusses living remuneration for its employees in the context of living wage

#### ## Score of 0 - No mention

- No mention of fair wage commitment

# Output format:

1. Score: [10 or 0]
2. KEY evidence: [Direct quote from the document that supports your evaluation]
3. For each keyword mentioned, record 'Yes':
  - A living wage
  - Wage sufficient for a decent living
  - Fair wage gap assessment/wage assessment
  - Sustainable wage policy/fair wage policy
  - Universal Declaration of Human Rights (UDHR) Article 23 (3)
  - Universal Declaration of Human Rights (UDHR) Article 25 (1)

# Example:

- A company says, "We are committed to paying all our employees fair wages..." This would score 10.

## WP2

Indicator: Does the company promote extended parental leave?

# Document context:

You may possibly find this information in the report's workplace, human capital, employee, our people, or human rights section.

# Evaluation scale: Use this specific 3-point scale for evaluation:

## Score of 10 - Yes (Explicit commitment)

- Clear statement or KPI about promoting extended parental leave, with terms such as "family-friendly leave," "paternity leave," "maternity leave," or "parental leave" in the appropriate context. You may see that the company references GRI 401-3.

## Score of 5 - Partial (Implicit commitment)

- Clear statement or key performance indicator about promoting enhanced parental leave for a single gender (for example, the organisation focuses only on maternity leave).

## Score of 0 - No mention

- No mention of enhanced parental leave policy.

# Output format:

1. Score: [10, 5, or 0]
2. KEY evidence: [Direct quote from the document that supports your evaluation]
3. For each keyword mentioned, record 'Yes':
  - Family-friendly leave or family leave
  - Parental leave
  - Paternity leave
  - Maternity leave
  - Prenatal leave
  - Primary caregiver leave or primary caregiver
  - GRI 401-3

# Example:

- A company says, "We announced the introduction of enhanced parental leave for all employees globally..." This would score 10.
- A company says, "We significantly increased paid co-parent leave from 20 days to 40 days." This would score 10.
- A company says, "Our company-wide enhanced parental leave policy enables fathers and secondary caregivers to take the same amount of paid leave as mothers and primary caregivers." This would score 10.

## WP3

Indicator: Does the company have a commitment for 'return to work' for parents taking parental leave?

# Document context:

You may possibly find this information in the report's workplace, human capital, employee, our people, or human rights section.

# Evaluation scale: Use this specific 2-point scale for evaluation:

## Score of 10 - Yes (Explicit commitment)

- Clear evidence of the company's commitment to parents returning to work after leave, including "return to work policy," "supporting parents in returning to work," "reintegration programme after parental leave," "retention rate or target for employees returning from parental leave," "phased return options for parents," and "flexible working arrangements specifically for returning parents." You may see that the company mentions GRI 401-3 - "total number of employees who returned to work in the reporting period after parental leave ended."

## Score of 0 - No mention

- No mention of monitoring the number of parents returning to work after parental leave or supporting parents returning to work after parental leave.

# Output format:

1. Score: [10 or 0]
2. KEY evidence: [Direct quote from the document that supports your evaluation]
3. For each keyword mentioned, record 'Yes':
  - Return to work policy
  - Supporting parents to return to work
  - Reintegration programme after parental leave
  - Monitor the number of employees returning to work after parental leave
  - GRI 401-3

# Example:

- A company says, "We want to continue providing opportunities for parents returning after maternity or parental leave." This would score 10.
- A company reports the number of employees returning to work after parental leave.

## WP4

Indicator: Does the company promote its support for pregnant women and breastfeeding mothers in the workplace?

# Document context:

You may possibly find this information in the report's workplace, human capital, employee, our people, or human rights section.

# Evaluation scale: Use this specific 2-point scale for evaluation:

## Score of 10 - Yes (Explicit commitment)

The company explicitly mentions the following:

- Support for pregnant women in the workplace
- Specific arrangements and/or facilities for breastfeeding mothers
- Provide specific facilities (mother's room/lactation room)
- Policies addressing the needs of expectant/breastfeeding workers
- Specific mention of job protection for pregnant workers/workplace maternity protection

- Specific mention of ILO Maternity Protection Convention (No. 183)

## Score of 0 - No mention

- No specific mention of support or protection for pregnant women or breastfeeding mothers.

# Output format:

1. Score: [10 or 0]
2. KEY evidence: [Direct quote from the document that supports your evaluation]
3. For each keyword mentioned, record 'Yes':
  1. Mother's room
  2. Lactation room
  3. Support pregnant women/mothers
  4. Adequate working environment for pregnant women/mothers
  5. ILO Maternity Protection Convention (No. 183)

# Example:

- A company says, "We create supportive environments that encourage breastfeeding and improve nutrition for all children." This would score 10.

## WP5

Indicator: Does the company promote flexible working arrangements for employees with family responsibilities?

# Document context:

You may possibly find this information in the report's workplace, human capital, employee, our people, or human rights section.

# Evaluation scale: Use this specific 2-point scale for evaluation:

## Score of 10 - Yes (Explicit commitment)

To score 10, the company needs to report promotion of flexible working arrangements for workers with family responsibilities. The organisation is showing commitment to building a supportive culture that allows employees to manage their professional and personal lives better.

The company explicitly mentions the following:

- Flexible working arrangements such as remote work, flexible hours, or compressed workweek
- Flexible working policy

## Score of 0 - No mention

- No specific mention of flexible working arrangements for employees.

# Output format:

1. Score: [10 or 0]
2. KEY evidence: [Direct quote from the document that supports your evaluation]
3. For each keyword mentioned, record 'Yes':
  - Flexible working hours/arrangements
  - Work-life balance
  - Family-friendly policies
  - Parental work accommodation

# Example:

- A company says, "Our policy sets clear expectations for balancing remote and office work to carry out job responsibilities. Our employees can work from home or from other corporate locations." This would score 10.

- An organisation says, "We implemented various inclusive policies including flexible working policy and respect in the workplace." This would score 10.

## WP6

Indicator: Does the company provide any financial support for employees' children's education and/or childcare?

### # Document context:

You may possibly find this information in the report's workplace, human capital, employee, our people, or human rights section.

# Evaluation scale: Use this specific 2-point scale for evaluation:

### ## Score of 10 - Yes (Explicit commitment)

The company explicitly mentions the following:

- Education allowance/school fee support for employees' children
- Scholarships for employees' children
- Education subsidy for employees' children
- Childcare subsidy or reimbursement
- Tuition assistance for employees' children
- Education grants for employees' families
- Childcare voucher or stipend
- Child financial support/benefit

### ## Score of 0 - No mention

- No specific mention of financial support for employees' children's education or childcare.

### # Output format:

1. Score: [10 or 0]
2. KEY evidence: [Direct quote from the document that supports your evaluation]
3. For each keyword mentioned, record 'Yes':
  - Education allowance for employees' children
  - Scholarships for employees' children
  - Subsidy/reimbursement for childcare
  - Subsidy/reimbursement for children's education

### # Example:

- A company says, "For childcare support, we established systems that go beyond legal requirements and encourage balance between work and personal life." This would score 10.
- An organisation says, "Through our employee child scholarship programme, we provide scholarships to employees' children." This would score 10.

## WP7

Indicator: Does the company consider children's rights in security arrangements? (Only for mining, construction, and property management sectors)

### # Document context:

You may possibly find this information in the report's risk management, human rights, security management, or community section.

# Evaluation scale: Use this specific 3-point scale for evaluation:

### ## Score of 10 - Yes (Explicit commitment)

To score 10, the company explicitly states that its security measures do not threaten or harm children. The company must show its commitment by recognising children's risk as one of the main risks in security arrangements and that its security operations may directly affect nearby children.

The company explicitly mentions the following:

- Consideration of children's protection in its security measures

### ## Score of 5 - Partial (Implicit commitment)

To score 5, the company explicitly states that its security measures do not threaten or harm local communities. The organisation must show its commitment by recognising risks to people and local communities as one of the main risks in security arrangements and that its security operations may directly affect nearby communities.

- Implicit mention of ensuring security measures/arrangements do not threaten or harm people/human rights/communities, including children.

### ## Score of 0 - No mention

- No specific mention of protecting children or removing children's risks in its security arrangements.

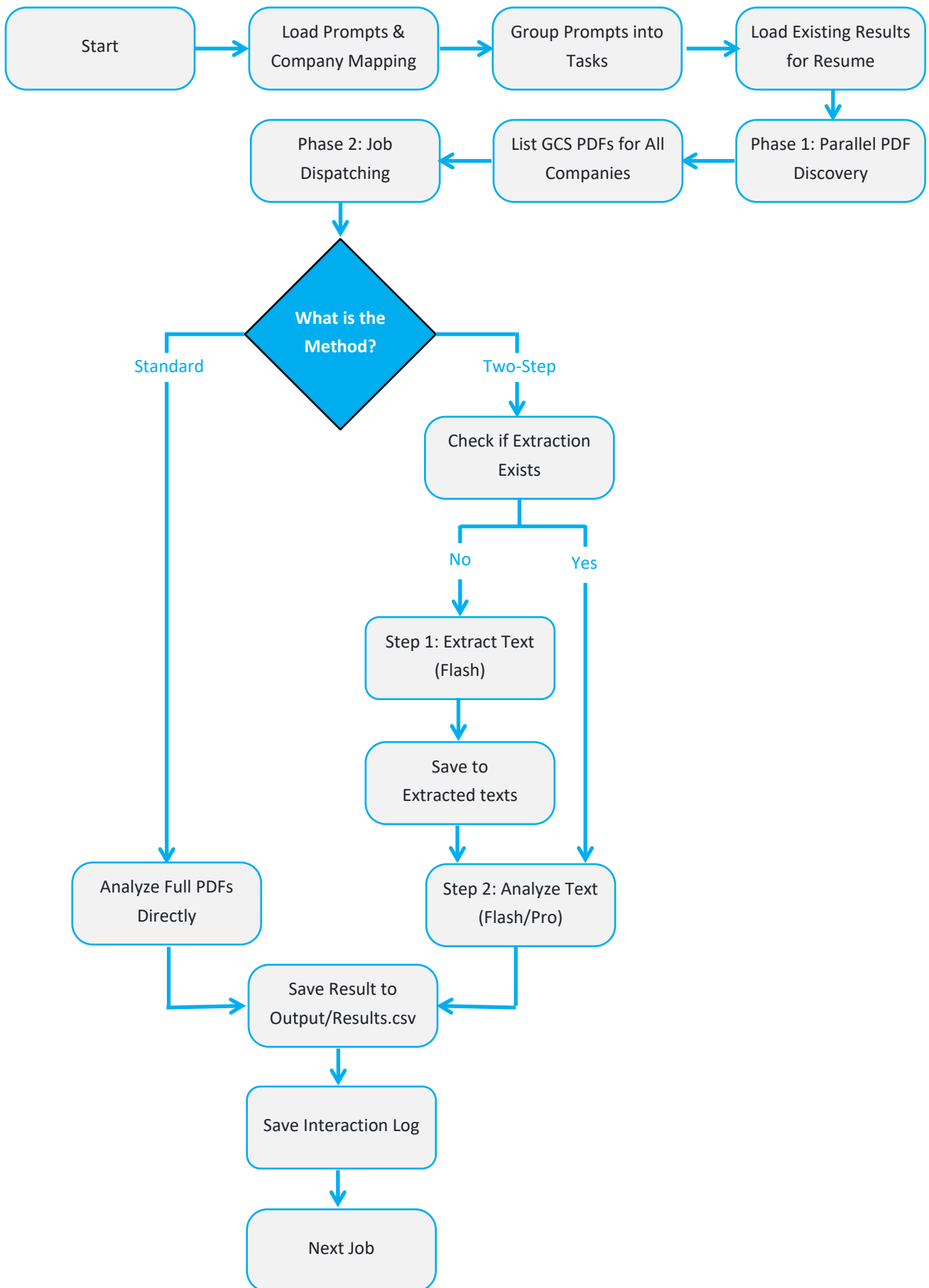
### # Output format:

1. Score: [10, 5, or 0]
2. KEY evidence: [Direct quote from the document that supports your evaluation]
3. For each keyword mentioned, record 'Yes':
  - Awareness training for security guards on child rights issues
  - Security measures taking children into consideration
  - Security strategy for protecting the community

### # Example:

- A company says, "We work with public and private security providers to avoid security measures that cause or contribute to child rights violations."
- A company says, "We provide mandatory child protection training for security guards." This would score 10.
- An organisation says, "Our security personnel are trained in human rights policy or procedures." This would score 5.

## 7.5. Annex 5 – Workflow Diagram



## 7.6. Annex 6 - In-Depth Review Guideline for Reviewers

### 7.6.1. About the Guideline

This Guideline equips reviewers to carry out a **consistent, evidence-based review** of how PLCs in Asia disclose children's rights within their sustainability/ESG reporting.

**Note on scoring scale:** This in-depth review guideline uses a 0–2 scale (0 = No mention, 1 = Partial, 2 = Yes), corresponding to the 0–5–10 scale used in the AI-driven analysis (Annex 4). Scores are converted to the 0–5–10 scale prior to aggregation and comparison.

#### Why Manual In-depth Review?

Automated screening is efficient at scale, but manual, in-depth review is essential to distinguish generic human-rights language from child-specific commitments and processes and to check whether claims are backed by due-diligence, targets, metrics and outcomes.

#### What to be reviewed?

The in-depth review goes beyond one **Core report**, which can be under many different titles: ESG Report, Sustainability Report, Annual Report. The review will include up to three supplementary **documents** per company, such as Human Rights Policy, Supplier Code of Conduct, CSR policy, or other relevant policies.

#### Resources for your review

Each reviewer has the access to:

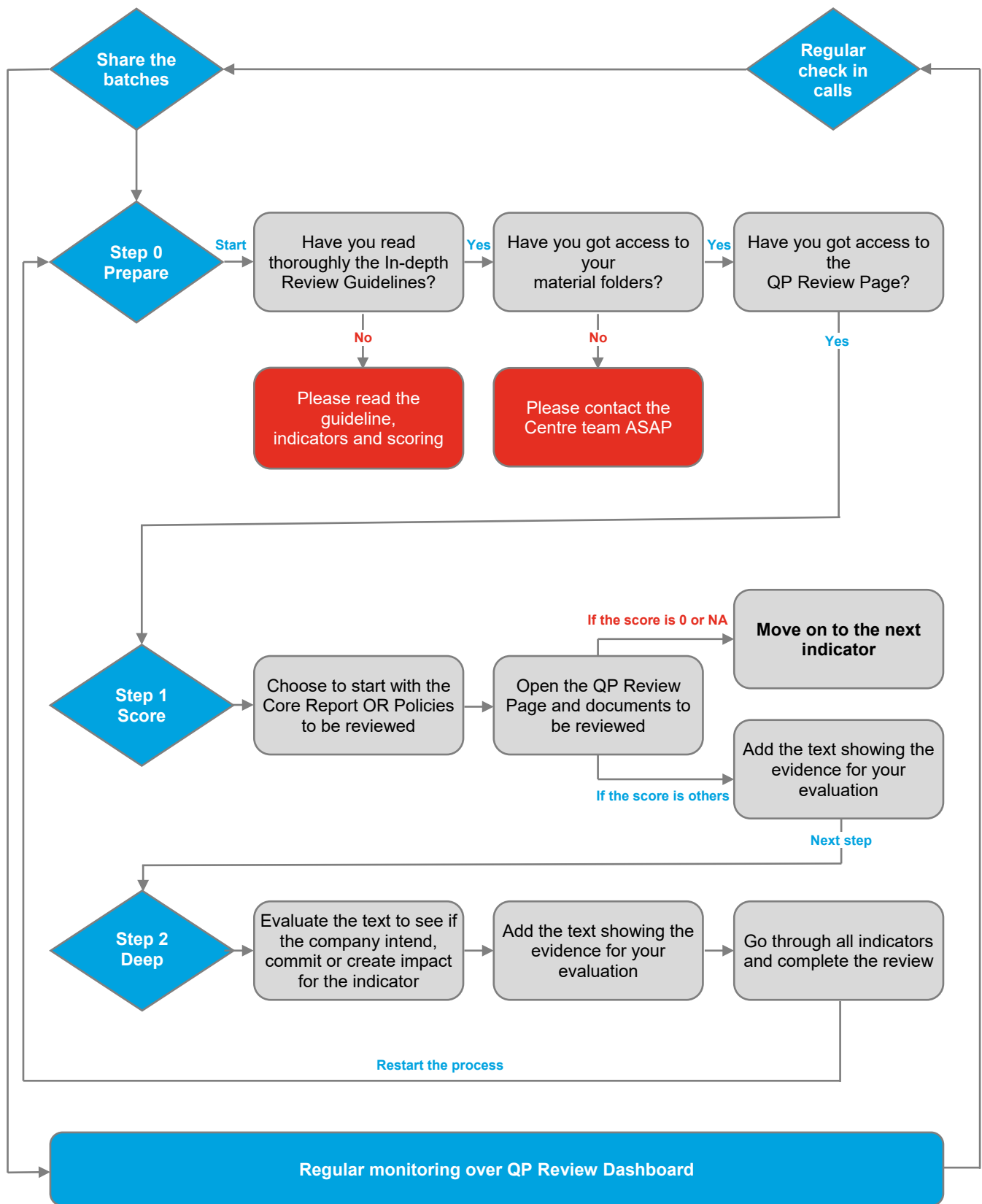
- An information pack, introducing about the project and in-depth review work
- A review guideline, detailing the workflow, the indicators and the scoring criteria
- A questionnaire link to upload your review results
- Folder for each reviewer with batches of material to review.
- Communication channel with the research team for any troubleshooting

### 7.6.2. Step-By-Step on How to Review and Score

#### The workflow

- **Step 0 — Prepare:** Read the in-depth review Guideline end-to-end and confirm access to the resources (e.g. Material folders and QP Review page).
- **Step 1 — Score:** Start the review of each indicator with the core reports first and then move to the policy documents. Apply quick triage per indicator: If you find no relevant disclosure, or the indicator is genuinely not applicable, select 0 or N/A (with a short note). If you find relevant disclosure, assign a provisional score (1 or 2) and paste the exact text that supports.
- **Step 2 — Deep Dive:** Evaluate the evidence for each non-zero score and check the text shows whether the company intends, commits (policy/process), or creates impact (targets/KPIs/results). Add or verify supporting documents (up to three per company).

**Figure 4: Workflow**



### 7.6.3. Indicators, Questions, Scoring Criteria and Intentions of Companies

We developed the basic structure of **29 indicators** that measure the following key areas:

1. Governance and general child rights commitment (GGC)
2. Workplace (WP)
3. Child rights in supply chain management (SC)
4. Access to remediation (AR)
5. Stakeholder engagement (SE)
6. Reporting and disclosure (RND)
7. Marketing and communication (MC)
8. Child rights in nutrition / in the digital environment (PND)
9. Environment and community (EC)
10. Partnership on child rights (P)

#### 1. Governance and general child rights commitment indicators

Indicator	Questions	Step 2 – Deep dive	
		Scoring Criteria	Evaluate Intention of Companies
GGC1	Does the company make a commitment or formal statement to respecting children's rights?	<p><b>2 – Yes:</b> Explicit mentions of respecting children's rights and/or referencing UN Convention on the Rights of Child as one of its core principles</p> <p><b>1 – Partial:</b> No explicit mentions of child rights but has policy commitment to respecting human rights</p> <p><b>0 – No:</b> No mention</p>	<p><b>INTENT</b> - The aim is to evaluate the company's adherence to international standards and guidelines concerning children's rights, such as the United Nations Convention on the Rights of the Child. It focuses on whether the company has established a formal commitment to uphold these rights in its business practices, policies, and stakeholder interactions.</p> <p><b>COMMITMENT</b> - Companies with no explicit mention of child rights but still committed to human rights would demonstrate their dedication to human rights principles as outlined in international frameworks, such as the Universal Declaration of Human Rights and the United Nations Guiding Principles on Business and Human Rights.</p> <p><b>IMPACT</b> - Companies demonstrate this by conducting child rights training across the organisations</p>
GGC2	Does the company make a commitment to ensure its suppliers and contractors respect children's rights?	<p><b>2 – Yes:</b> Explicit mentions their expectation of their suppliers' conduct to respect children's right.</p> <p><b>1 – Partial:</b> Explicit mentions that company expects suppliers to commit to broader human rights but no mention of child rights OR explicit mentions their expectation of suppliers to commit to eliminate child labour (without broader child rights)</p> <p><b>0 – No:</b> No mention</p>	<p><b>INTENT</b> – Companies typically express their commitment to ensure that suppliers and contractors respect children's rights and expect their suppliers to adhere to certain standards or frameworks, such as the United Nations Convention on the Rights of the Child, UN Guiding Principles on Business and Human Rights (UNGPs) and UNICEF's Children's Rights and Business Principles or industry-specific guidelines.</p> <p><b>COMMITMENT</b> – The commitment can be demonstrated by providing detail their due diligence processes, including risk assessments and audits, that evaluate suppliers' compliance with children's rights standards.</p> <p><b>IMPACT</b> – The company's commitment can extend to highlight training programs for suppliers to raise awareness about children's rights and the importance of compliance.</p>

Indicator	Questions	Step 2 – Deep dive	
		Scoring Criteria	Evaluate Intention of Companies
<b>GGC3</b>	<b>Does the board have an oversight of child rights policy or issues?</b>	<p><b>2 – Yes:</b> Explicit mentions board approved the child rights policy.</p> <p><b>1 – Partial:</b> No explicit mentions of child rights but mentions board approved the human rights policy.</p> <p><b>0 – No:</b> No mention</p>	<p><b>INTENT</b> – This indicator is to assess if the company communicates the board's role in establishing strategic priorities, ensuring accountability, and monitoring the implementation of children's rights initiatives within the organization.</p> <p><b>COMMITMENT</b> – Board-level oversight signals that children's rights are treated as a material issue requiring continuous monitoring and management.</p> <p><b>IMPACT</b> – Companies can demonstrate impact on this indicator by reporting in several aspects: Communicating the Board has specific meetings discuss children's rights policies or issues can provide evidence of active oversight, dedicated committees: Establishing committees within the board that focus specifically on social responsibility or children's rights, Policy Development and Updates: Companies may outline how board members have contributed to the development, approval, and periodic review of children's rights policies, Training for the Board on child rights awareness to illustrate the commitment to building knowledge and understanding at the governance level.</p>

## 2. Workplace indicators

Indicator	Questions	Step 2 – Deep dive	
		Scoring Criteria	Evaluate Intention of Companies
<b>WP1</b>	<b>Does the company commit to paying a living wage to their employees?</b>	<p><b>2 – Yes:</b> The company has a clear statement on paying living wage to all employees</p> <p><b>0 – No:</b> No mention</p>	<p><b>INTENT</b> – Evaluating this commitment involves examining the company's public statements that articulate its stance on fair wages.</p> <p><b>COMMITMENT</b> – For companies to show commitment, they will communicate the mechanisms the company has in place to ensure that wages are sufficient to meet living standards in the regions where it operates.</p> <p><b>IMPACT</b> – Companies demonstrate their commitment by conducting wage audits/ living wage gap assessments, details on the adoption of living wage standards in its operations.</p>
<b>WP2</b>	<b>Does the company promote extended parental leave?</b>	<p><b>2 – Yes:</b> The company has a clear statement or key performance indicator on promoting extended parental leave</p> <p><b>1 – Partial:</b> The company has a clear statement or key performance indicator on promoting single gender <b>extended parental leave</b> (e.g. the company only focused on maternity leave)</p> <p><b>0 – No:</b> No mention</p>	<p><b>INTENT</b> – Companies typically communicate this under their family-friendly policies or initiatives, where they promote parental leave.</p> <p><b>COMMITMENT</b> – Companies who commit to this would ensure they are providing mothers and fathers with leave (above compliance requirements) or promoting equitable parental leave regardless of gender. This can also be promoted as the form of 'flexible work arrangement'.</p> <p><b>IMPACT</b> – Companies are reporting and monitoring employees taking parental leave as a key performance indicator.</p>

Indicator	Questions	Step 2 – Deep dive	
		Scoring Criteria	Evaluate Intention of Companies
WP3	Does the company have a commitment to 'return to work' for parents who took parental leave?	<p><b>2 – Yes:</b> Explicit mentions to its commitment on mothers/fathers/parents to return to work after parental leave.</p> <p><b>0 – No:</b> No mention</p>	<p><b>INTENT</b> - This indicator evaluates the company's policies and practices surrounding the reintegration of employees who have taken parental leave. (Intent)</p> <p><b>COMMITMENT</b> - A commitment to 'return to work' signifies that the company supports employees during their leave but also ensures a smooth transition back to their roles afterward. Companies may communicate their commitment related to job security, retention of benefits, and any support mechanisms provided to facilitate the return process. (Commitment)</p> <p><b>IMPACT</b> - Companies may demonstrate their commitments by tracking and reporting job retention rates, number of parents opted for flexible work arrangements upon return, implementing programs to support returning parents.</p>
WP4	Does the company promote their support for pregnant/expectant women and breastfeeding mothers in the workplace?	<p><b>2 – Yes:</b> The company showed support in pregnant/expectant and breastfeeding mothers in workplace.</p> <p><b>0 – No:</b> No mention</p>	<p><b>INTENT</b> – This indicator will evaluate if the company has commitment towards workplace protections for pregnant and breastfeeding employees. Some companies will reference their alignment with ILO Maternity Protection Convention (No.183) and UNICEF's Family-Friendly Policies.</p> <p><b>COMMITMENT</b> – Companies will demonstrate their commitments by providing some details on protective and supportive measures—such as safe working conditions, maternity leave, and lactation facilities—safeguard maternal and child health. These are efforts to creating an inclusive workplace that values and accommodates the needs of pregnant and breastfeeding employees.</p> <p><b>IMPACT</b> – Companies may report on several activities and programs in place to support their policy, such as: Training for managers and coworkers on how to support pregnant and breastfeeding employees helps create a more inclusive environment. Provision of facilities (e.g. lactation rooms) and health and wellness programs for expectant and breastfeeding employees (e.g. prenatal classes, mental health support).</p>

Indicator	Questions	Step 2 – Deep dive	
		Scoring Criteria	Evaluate Intention of Companies
WP5	Does the company promote flexible working arrangement to workers?	<p><b>2 – Yes:</b> Explicit mentions of flexible working arrangements.</p> <p><b>0 – No:</b> No mention</p>	<p><b>INTENT</b> – Companies may report their promotion of flexible working arrangement for workers with family responsibilities.</p> <p><b>COMMITMENT</b> – To demonstrate their commitments, companies may highlight programs such as flexible hours, carer leaves, remote work, etc. The aim is to build a supportive culture that allow employees to better manage their professional and personal lives, and inclusive workplace.</p> <p><b>IMPACT</b> – Companies may track and monitor the number of employees benefiting from flexible working arrangements, employee satisfaction with the implementation of the programme, provision of training to support employees in utilising flexible working arrangements, and implementation of or investment in IT and other supportive systems to facilitate flexible working arrangements.</p>
WP6	Does the company provide any financial support to employees' children education and/or childcare?	<p><b>2 – Yes:</b> Explicit mentions of supporting employees' children education.</p> <p><b>0 – No:</b> No mention</p>	<p><b>INTENT</b> – Companies that support this indicator invest in employees' children's education and care, recognising the importance of family responsibilities and the need to strengthen social protection to fulfil children's rights to education and development.</p> <p><b>COMMITMENT</b> – Companies demonstrate this by providing financial support such as education and/or childcare subsidies, scholarships for employees' children.</p> <p><b>IMPACT</b> – Companies presenting number of employees receiving financial support on children education and/or childcare.</p>

Indicator	Questions	Step 2 – Deep dive	
		Scoring Criteria	Evaluate Intention of Companies
WP7	Does the company consider children’s rights in security arrangements? Limited to mining & construction sector)	<p><b>2 – Yes:</b> Explicit mentions to ensure security measures do not threaten or harm children.</p> <p><b>1 – Partial:</b> Implicit mentions to ensure security measures do not threaten or harm people/human rights, which includes children.</p> <p><b>0 – No:</b> No mention or not applicable (NA)</p>	<p><b>INTENT</b> – Companies who recognise the need for this would have identify the risks of children the salient risks in security arrangements, where its security operations may have direct impacts on nearby communities and children. Companies may make statements that their security arrangements are aligned with the Voluntary Principles on Security and Human Rights—helps prevent violence, harassment, or disruption to children’s rights to safety and protection.</p> <p><b>COMMITMENT</b> – Companies demonstrate its commitment by Integrating children’s rights considerations into establishing policies that explicitly address child’s rights within security operations. Companies would need to highlight their actions taken to fulfil their commitment to ethical practices, community engagement, and social responsibility, ultimately contributing to a safer environment for children.</p> <p><b>IMPACT</b> – Companies may report on the action plan based on the actions taken to mitigate the child rights risk in security arrangement. For example, number of community engagements and programmes/initiatives to ensure children rights are protected.</p>

### 3. Child rights in supply chain management indicators

Indicator	Questions	Step 2 – Deep dive	
		Scoring Criteria	Evaluate Intention of Companies
SC1	Does the company have a commitment to extend its family friendly workplace measures within its supply chain? <sup>20</sup>	<p><b>2 – Yes:</b> Explicit mention of running family friendly workplace program in their supply chains.</p> <p><b>0 – No:</b> No mention</p>	<p><b>INTENT</b> – Cascading family-friendly practices across supply chains fosters sustainable improvements in workers’ well-being and children’s development. Companies committed to this may have clear statements on their commitment on family friendly workplace extends to their suppliers and it is part of their responsible sourcing strategy.</p> <p><b>COMMITMENT</b> – Companies may establish clear expectations for family-friendly practices among its suppliers, as well as the mechanisms in place to communicate, monitor, and support these practices. This includes assessing whether the company provides resources, guidance, or incentives for suppliers to adopt similar measures.</p> <p><b>IMPACT</b> – To demonstrate their commitment, companies may report number of suppliers implementing family friendly workplace as a result of their support.</p>

<sup>20</sup> Cascading family-friendly practices across supply chains fosters sustainable improvements in workers’ well-being and children’s development.

Indicator	Questions	Step 2 – Deep dive	
		Scoring Criteria	Evaluate Intention of Companies
SC2	Does the company have a commitment to eliminating child labour risks? <sup>21</sup>	<p><b>2 – Yes:</b> Explicit mentions of having a child labour protection prevention policy.</p> <p><b>0 – No:</b> No mention</p>	<p><b>INTENT</b> – Eliminating child labour is a fundamental business responsibility under ILO Conventions 138 and 182 and UNICEF’s Children’s Rights and Business Principles. Companies making a formal commitment demonstrates alignment with international standards and recognition of child labour as a material risk that require prevention, mitigation and remediation efforts.</p> <p><b>COMMITMENT</b> – Companies committed to this would carry out child rights/child labour risks impact assessments, conduct meaningful engagement with suppliers and stakeholders beyond reviewing social audits, and provision of monitoring mechanisms to support suppliers.</p> <p><b>IMPACT</b> – To demonstrates its commitments, companies may report on number of children remediated, number of community and supplier engagement meetings, conduct suppliers’ training on child labour prevention and remediation procedures.</p>
SC3	Does the company promote employment of individuals under 18, <sup>22</sup> ensuring compliance with national laws and international standards in supply chain?	<p><b>2 – Yes:</b> The company clearly communicating and recognising minimum age for employment can be between 14 to 17 years</p> <p><b>0- No mentions:</b> of minimum age of employment or promotion of young workers</p> <p><b>-5 – No promotion:</b> Company has explicit mentions of zero-tolerance on workers under 18 years old<sup>23</sup></p>	<p><b>INTENT</b> – This indicator focuses on companies recognising zero tolerance on workers under 18 of age can have a negative impact to children rights. Companies who are committed would have a clear statement they recognise minimum age for employment can be between 14-17 years old.</p> <p><b>COMMITMENT</b> – Companies may have clear statements on their initiatives in promoting employment of young workers in its supply chain through clear policy guidance for its own operations and suppliers’.</p> <p><b>IMPACT</b> – To demonstrate this, companies may report the type of support provided to suppliers on understanding the rationale to include young workers in the workforce is a preventative measure to child labour risks.</p>

<sup>21</sup> Eliminating child labour is a fundamental business responsibility under ILO Conventions 138 and 182 and UNICEF’s Children’s Rights and Business Principles.

<sup>22</sup> This indicator focuses on companies recognising zero tolerance on workers under 18 of age can have a negative impact to children rights.

<sup>23</sup> We need to recognise companies who have the ‘zero-tolerance for workers under 18’ is a blanket statement. If the ‘zero-tolerance for workers under 18’ is referring to hazardous work, it should not be included.

Indicator	Questions	Step 2 – Deep dive	
		Scoring Criteria	Evaluate Intention of Companies
<b>SC4</b>	<b>Does the company have commitment to decent work<sup>24</sup> for young workers under 18?</b>	<p><b>2 – Yes:</b> Clear statements on company’s decent work for young workers policy and/or company’s commitment to create career opportunities for youth.</p> <p><b>1 – Partial:</b> Only mentions what kind of work young workers are not allowed to engage in, with no mention of what tasks or opportunities they are offering to young workers</p> <p><b>0 – No:</b> No mention</p>	<p><b>INTENT</b> – Decent work for young workers aligns with ILO Convention 138 and UNICEF’s guidance on promoting youth employment with dignity and protection. Such a commitment indicates the company’s role in facilitating young people’s transition from education to decent work without exposure to harm or exploitation. Companies who are committed to this understand the importance of decent work for youth and protection of young workers.</p> <p><b>COMMITMENT</b> – Companies may have clear statements on their initiatives in promoting employment of young workers through provision of valuable skills under non-hazardous working conditions and fair wages. Companies may express their recognition of the needs for young workers to be employed in supportive environments.</p> <p><b>IMPACT</b> – To demonstrate this, companies may report on:</p> <ul style="list-style-type: none"> <li>• number of young workers in its supply chain</li> <li>• number of programmes to facilitate decent work for young workers</li> <li>• number of suppliers adopt 'decent work for young workers' under their support</li> </ul>
<b>SC5</b>	<b>Does the company commit to responsible sourcing practices that respect child rights?</b>	<p><b>2 – Yes:</b> Explicit mentions of protecting children as part of their responsible sourcing practices</p> <p><b>1 – Partial:</b> Implicit mentions of protecting local communities, including children, as part of their responsible sourcing practices</p> <p><b>0 – No:</b> No mention</p>	<p><b>INTENT</b> – Responsible sourcing is a cornerstone of corporate respect for child rights in global supply chains. Companies committed to this would recognise the need to ensure child rights are integrated into sourcing decisions such as prevention of child labour, promoting safe and fair working conditions, especially young workers. It is also a commitment to ethically source from the community that it operates in.</p> <p><b>COMMITMENT</b> – This commitment implies that the company identifies, assesses, and addresses child rights risks associated with sourcing decisions, such as price pressures or excessive lead times, through child rights impact assessments at the sourcing communities and engaging with local communities.</p> <p><b>IMPACT</b> – Companies demonstrate this by reporting on: Conducting meaningful engagement with suppliers to discuss pricing and lead times, adoption on bottom-up approach in price setting to ensure workers at the lower tiers suppliers are earning fair wages, establishment of grievance mechanisms that are accessible to workers and suppliers of lower tiers, conducting opportunity assessments to develop actionable plans that enhance sustainable livelihoods for sourcing communities.</p>

Indicator	Questions	Step 2 – Deep dive	
		Scoring Criteria	Evaluate Intention of Companies
SC6	Does the company promote child rights protection among its suppliers?	<p><b>2 – Yes:</b> The company mentions that they require suppliers to protect children and their rights.</p> <p><b>1 – Partial:</b> The company includes human rights requirements to suppliers</p> <p><b>0 – No:</b> No mention</p>	<p><b>INTENT</b> – This indicator focusses on the company's communicating its commitment to have policies, procedures and initiatives in place to ensure suppliers uphold the protection of child rights in their operations.</p> <p><b>COMMITMENT</b> – Companies may report on how they are engaging with suppliers and local communities to ensure mechanisms are in place to monitor child rights risks. To effectively communicate its commitments, companies would recognise the key categories to child rights are right to survival, right to participation, right to development, and right to protection. In addition, there would be mentions on child labour protection, young worker protection, and grievance mechanisms as part of robust supplier management and supplier code of conduct.</p> <p><b>IMPACT</b> – To demonstrate the commitments on these indicators, companies may report on: number of training programs for suppliers on child rights conducted, number of child labour cases remediated, corrective actions taken when child rights risks are identified.</p>
SC7	Does the company have a commitment to promote living wages in supply chain?	<p><b>2 – Yes:</b> A clear commitment on paying living wages to its employees AND promote it in supply chain</p> <p><b>0 – No:</b> No mention</p>	<p><b>INTENT</b> – This is an extension of the companies' commitment on provision of living wage by cascading it down its supply chain. Companies will make a clear statement on its commitment that workers of their suppliers will be/are earning a living wage.</p> <p><b>COMMITMENT</b> – For companies to show its commitment, they will communicate the mechanisms the company has in place to ensure that wages are sufficient to meet living standards among its suppliers.</p> <p><b>IMPACT</b> – Companies demonstrate their commitment by conducting wage audits/ living wage gap assessments, details on the adoption of living wage standards in its supply chain. Companies may report on number of suppliers are committed to providing living wage to workers under their support.</p>

<sup>24</sup> Decent work for young workers aligns with ILO Convention 138 and UNICEF's guidance on promoting youth employment with dignity and protection. Such a commitment indicates the company's role in facilitating young people's transition from education to decent work without exposure to harm or exploitation.

#### 4. Access to remediation indicators

Indicator	Questions	Step 2 – Deep dive	
		Scoring Criteria	Evaluate Intention of Companies
AR1	Does the company have an operational-level grievance mechanism that is focused on children’s rights and accessible to children?	<p><b>2 – Yes:</b> specifically addresses child rights. This can be in a form of child rights focal points; grievance mechanism tailored to youth and or children</p> <p><b>1 – Partial:</b> A general statement on having operation-level grievance mechanism to address human rights, with the implicit mention that children are included</p> <p><b>0 – No:</b> No mention</p>	<p><b>INTENT</b> – The aim is to assess whether the company promoted has a grievance mechanism specifically designed to address issues focusses to children's rights.</p> <p><b>COMMITMENT</b> – An operational-level mechanism that is committed to focus on children's right and accessible to children should include children as a stakeholder. Companies may explain that their grievance mechanism allows children to effectively report concerns or grievances regarding their rights, and whether the company has taken steps to ensure that the process is child-friendly, responsive, and supportive.</p> <p><b>IMPACT</b> – To demonstrate its commitment, companies may report on the number of children have accessed and benefitted from using this grievance mechanism.</p>
AR2	Does the company have a commitment to implementing child labour remediation <sup>25</sup> with its suppliers?	<p><b>2 – Yes:</b> A clear statement/ clear commitment to work suppliers on child labour remediation procedures and cases remediated</p> <p><b>1 – Partial:</b> A general statement on the company has child labour remediation procedures but did not mention any child labour cases remediated or how they work with their suppliers in the remediation process.</p> <p><b>0 – No:</b> No mention</p>	<p><b>INTENT</b> – We aim to understand the company’s dedication to protecting children's rights and ensuring that any violations are addressed responsibly and ethically. Companies express this with a clear statement on their approach to remediation of child labour.</p> <p><b>COMMITMENT</b> – To effectively commit to this indicator, companies would recognise that it is not about simply removing child labour but have mechanisms in place to support of their well-being, education, and livelihoods.</p> <p><b>IMPACT</b> – To demonstrate their commitments, companies may report on:</p> <ul style="list-style-type: none"> <li>• number of child labour remediated</li> <li>• provision of educational opportunities to child labour</li> <li>• provision of vocational training to young workers</li> </ul> <p>financial support to families of the working children.</p>

<sup>25</sup> We aim to understand the company’s dedication to protecting children's rights and ensuring that any violations are addressed responsibly and ethically.

## 5. Stakeholder engagement indicators

Indicator	Questions	Step 2 – Deep dive	
		Scoring Criteria	Evaluate Intention of Companies
SE1	Does the company identify children as a stakeholder group and/or engage in consultation with stakeholders on children's rights?	<p><b>2 – Yes:</b> Explicit mention children as a stakeholder group.</p> <p><b>1 – Partial:</b> Implicit mention children are part of broader human rightsholders on human rights topics</p> <p><b>0 – No:</b> No mention</p>	<p><b>INTENT</b> – Companies would express they would include children's voices in discussions that impact their lives, recognising that children have unique rights and vulnerabilities that must be considered.</p> <p><b>COMMITMENT</b> – Companies committed to this indicator may report on their mechanisms in place to identify children as stakeholders, the methods used for consultation, stakeholder mapping to identify children and youth in communities affected by the company's operations, and the ways in which children's input is integrated into decision-making processes.</p> <p><b>IMPACT</b> – To demonstrate this commitment, companies may report on: The number of children involved in consultations, number of consulted communities involved children's voice, conducted assessments that include children as one of the key informants</p>

## 6. Reporting and disclosure indicators

Indicator	Questions	Step 2 – Deep dive	
		Scoring Criteria	Evaluate Intention of Companies
RND1	Does the company include children's rights in materiality assessments? <sup>26</sup>	<p><b>2 – Yes:</b> Explicit mention children's rights in this assessment of material/salient issues.</p> <p><b>1 – Partial:</b> Company includes human rights in its materiality assessment</p> <p><b>0 – No Mention:</b> Company does not include human rights or children's rights into its materiality assessment</p> <p><b>-1 – Not Availability<sup>27</sup>:</b> The company does not have materiality assessment.</p>	<p><b>INTENT</b> – Incorporating children's rights into materiality assessments involves identifying the potential risks and opportunities associated with the company's operations that specifically affect children.</p> <p><b>COMMITMENT</b> – Companies committed to this indicator by demonstrating they conduct materiality assessment or in an assessment of salient child rights issues (e.g. child labour, decent work for young workers, parent workers' well-being)</p> <p><b>IMPACT</b> – To demonstrate the companies' commitment on this, companies would list 'children's right' as one of the high priorities to the company and having financial and impact score against it.</p>

<sup>26</sup> Materiality assessment is the process by which a company determines sustainability matters that are material, and therefore to be reported on.

<sup>27</sup> Note: RND1 and EC1/EC2 retain an extended scale (-1 to 2) to flag non-availability separately from a zero score.

Indicator	Questions	Step 2 – Deep dive	
		Scoring Criteria	Evaluate Intention of Companies
<b>RND2</b>	<b>Does the company report on how child rights impacts are addressed in its operation?</b>	<p><b>2 – Yes:</b> Company report on children's rights impact from its operation, including how these impacts are being addressed, managed, and remediated</p> <p><b>1 – Partial:</b> Company reports on broad human rights impact from its operation that would indirectly impact children's rights</p> <p><b>0 – No:</b> No reporting on human rights or child rights impacts</p>	<p><b>INTENT</b> – Companies should communicate they are committed to be transparent and accountable in disclosing its efforts to mitigate negative impacts and promote positive outcomes for children.</p> <p><b>COMMITMENT</b> – Companies' commitment to this indicator can be expressed in their approach to integrate reporting child rights in their policies and practices. In addition, companies may express they have undertaken risk assessments, stakeholder engagement, and/ remediation processes as part of their approach to protect and promote children's well-being.</p> <p><b>IMPACT</b> – To demonstrate their commitment to this indicator, companies may report on number of children involved and/or benefitted in their corrective actions/remediation programmes.</p>

## 7. Marketing and communications indicators

Indicator	Questions	Step 2 – Deep dive	
		Scoring Criteria	Evaluate Intention of Companies
<b>MC1<sup>28</sup></b>	<b>Does the company have a commitment to responsible marketing to children?</b>	<p><b>2 – Yes:</b> Explicit mentions of its responsible marketing/ advertising to children</p> <p><b>0 – No:</b> No mention</p>	<p><b>INTENT</b> – Companies committed to this indicator would communicate their dedication to responsible marketing in the context of protecting children.</p> <p><b>COMMITMENT</b> – Companies would also express how they are aligned to global and national standards and regulations regarding responsible marketing towards children. They would provide the details on their guidelines regarding marketing to children e.g. they could only market to children above a certain age, etc.</p> <p><b>IMPACT</b> – Companies may demonstrate this by reporting on: The number of parents/families engaged to build awareness on responsible marketing or safe communications for children, undertaking voluntary transparency in labelling (for F&amp;B companies), demonstrating its efforts to reduce negative communications/advertising from its products/service offerings.</p>

<sup>28</sup> This indicator focuses on the importance of responsible marketing to children, recognising that children are particularly vulnerable to advertising messages and may not fully understand the intent behind commercial promotions.

## 8. Child rights in nutrition and digital environment indicators

### Child rights in nutrition

Indicator	Questions	Step 2 – Deep dive	
		Scoring Criteria	Evaluate Intention of Companies
<b>PND1</b> <i>For consumer staples, Food&amp; Beverage companies only</i>	<b>Does the company have a nutrition commitment to protect children?</b>	<p><b>2 – Yes:</b> The company has statements regarding its guidance on responsible product development and product distribution to protect children rights.</p> <p><b>0 – No:</b> No mention or not applicable (NA)</p>	<p><b>INTENT</b> – Companies express their commitment by presenting statements on their efforts to provide healthy food options, limit the marketing of unhealthy products to children, and engage in initiatives that support children's health and well-being.</p> <p><b>COMMITMENT</b> – Companies may extent their nutrition commitment by providing more details on how they need/would reformulating products to reduce sugar, salt, and unhealthy fats, providing clear nutritional information, providing clear and transparency in labelling, and engaging in community initiatives that promote healthy eating.</p> <p><b>IMPACT</b> – Companies may demonstrate their commitment to this by reporting: The number of children benefits from the change of formula in their products, number of children benefitted from their nutrition education programmes, number of initiatives taken to improve nutrition in their products.</p>

### Child rights in digital environments

Indicator	Questions	Step 2 – Deep dive	
		Scoring Criteria	Evaluate Intention of Companies
<b>PND 2<sup>29</sup></b> <i>For Media and Entertainment, and IT and software</i>	<b>Does the company have a commitment to protect children in digital environments<sup>30</sup>?</b>	<p><b>2 – YES:</b> The company explains the processes to assess and address child rights impacts before, during and after deploying new digital products, services, features, marketing campaigns, as well as existing digital products and other relevant digital business activities.</p> <p><b>1 – PARTIAL:</b> General mentions on protecting children in digital spaces or identifying human rights risks before, during and after deploying new digital products etc.</p> <p><b>0 – No:</b> No mention or not applicable (NA)</p>	<p><b>INTENT</b> – Companies express their commitment by making statements on their dedication to creating safe and secure digital spaces for children. This should include sharing detailed on the proactive measures to safeguard children in digital environments.</p> <p><b>COMMITMENT</b> – Companies extend its commitment by explaining the processes and/or initiatives taken to before, during and after deploying new digital products and/or services. Companies may also share initiatives taken to identify the risks, such as risk assessments and stakeholder consultations.</p> <p><b>IMPACT</b> – To demonstrate this, companies may report on:</p> <ul style="list-style-type: none"> <li>number of trainings conducted to employees involved in the development and marketing of digital products on child rights and safety issues, ensuring they understand the importance of protecting young users.</li> <li>number of children benefitted from training programmes conducted by the company (e.g empower children with digital literacy)</li> </ul> <p>number of families/parents benefitted from training programmes related to identifying and preventing child rights risks in digital environments.</p>

<sup>29</sup> The reviewers should take note on recommendations G3, G4, G6, S8 from *the main report* to see if companies are making these commitments or have policies related to recommendations.

<sup>30</sup> Companies that operate in digital spaces have a responsibility to implement measures that protect children and promote their well-being, against exposure to harmful content, online predators, and data privacy concerns.

## 9. Environment and community indicators

Indicator	Questions	Step 2 – Deep dive	
		Scoring Criteria	Evaluate Intention of Companies
EC1	Does the company identify child rights risk in its environmental assessments?	<p><b>2 – Yes:</b> Explicit mentions of the protection of child rights risks in relation to risks from environmental impacts or the acquisition of land and natural resources.</p> <p><b>1 – Partial:</b> Implicit mentions of the protection of human rights risks in relation to risks from environmental impacts or the acquisition of land and natural resources.</p> <p><b>0 – No Mention:</b> No mention of human rights or child right risks in its reporting on environmental impacts.</p> <p><b>-1 – Not Availability:</b> No mentions of company’s conducts periodical environmental assessment.</p>	<p><b>INTENT</b> – Companies with this commitment recognise the significant interplay between environmental issues and children’s rights. Children are often disproportionately affected by environmental degradation, including pollution, loss of biodiversity, and climate change. For instance, poor air and water quality can lead to health problems, while environmental changes can disrupt access to education and safe living conditions.</p> <p><b>COMMITMENT</b> – Companies commit to this indicator would mention their proactive approach to identifying child rights risks in environmental assessments involves evaluating how potential environmental impacts may specifically affect children and considering measures to mitigate these risks. This can include engaging with local communities, conducting stakeholder consultations, and incorporating child rights frameworks into existing environmental policies.</p> <p><b>IMPACT</b> – Companies demonstrate their commitment by reporting:</p> <ul style="list-style-type: none"> <li>number of children/families benefitted from their corrective actions based on their risk assessments</li> <li>the tracking of children affected based on pre-and post-intervention</li> </ul>
EC2	Does the company mention addressing child rights risks in its low carbon/climate change strategies?	<p><b>2 – Yes:</b> Explicit mentions of the protection of child rights risks in relation their climate change strategies/climate action plan</p> <p><b>1 – Partial:</b> Implicit mention the protection of human rights risks in relation to risks from their climate change strategies/climate action plan</p> <p><b>0 – No Mention:</b> No mentions of human rights or child right risks in its climate change strategies/climate action plan</p> <p><b>-1 – Not Availability:</b> No climate action plan</p>	<p><b>INTENT</b> – Companies committed to this would express their understanding that when they are committed to reducing their carbon footprints and developing low-carbon strategies, it is essential to ensure that these initiatives do not overlook the rights and needs of children.</p> <p><b>COMMITMENT</b> – Companies may explain their approach to addressing child rights risks in climate change strategies involves evaluating how climate actions can affect children’s health, education, and safety.</p> <p><b>IMPACT</b> – To demonstrate this commitment, company may report on:</p> <ul style="list-style-type: none"> <li>number of children benefit from that address climate-related health risks</li> <li>the tracking of children affected based on pre-and post-intervention.</li> </ul>

Indicator	Questions	Step 2 – Deep dive	
		Scoring Criteria	Evaluate Intention of Companies
<b>EC3</b>	<b>Does the company mention specific consideration for children in case of emergencies (environmental or other)?</b>	<p><b>2 – YES:</b> Explicit mentions of the protection of children in case of an emergency</p> <p><b>1 – PARTIAL:</b> the company mentions a general emergency preparedness plan or crisis management procedures for the workforce and community, without specific consideration for children.</p> <p><b>0 – No:</b> No mention of emergency preparedness</p>	<p><b>INTENT</b> – Companies committed to this would make statements on recognising children are particularly vulnerable during emergencies, such as natural disasters, environmental crises, or public health emergencies, and they have a robust plan that specifically address the protection of children in such events.</p> <p><b>COMMITMENT</b> – Companies may further express they have children-centered emergency protocols or measures to safeguard children in times of crisis.</p> <p><b>IMPACT</b> – To demonstrate this, companies may report on:</p> <ul style="list-style-type: none"> <li>• number of trainings/employees trained on their child-centered emergency protocols</li> <li>• quantify the resources allocated in emergency response that will be accessible to children.</li> </ul> <p>number of children assisted in emergency recover programmes.</p>

### 10. Partnerships on child rights indicators

This indicator recognizes the vital role that businesses can play in advancing children’s rights through financial support, partnerships, and active engagement in community initiatives.

Indicator	Questions	Step 2 – Deep dive	
		Scoring Criteria	Evaluate Intention of Companies
<b>P1</b>	<b>Does the company participate in initiatives and partnerships, allocate funds, or channel their investment, so to support the realization of children’s rights?</b>	<p><b>2 – YES:</b> Explicit mentions of undertaking initiatives that support children development and well-being</p> <p><b>1 – PARTIAL:</b> Implicit mentions of the initiatives that support community development, sustainable livelihoods BUT no mentions of children</p> <p><b>0 – No:</b> No mention</p>	<p><b>INTENT</b> – Companies committed to this would express their understanding of their role in supporting NGOs, governments and/or other organisations to realise the importance of children’s development and well-being.</p> <p><b>COMMITMENT</b> – Companies may highlight the organisations they are partnering with to funding educational programs, supporting health initiatives, or engaging in advocacy efforts to promote child rights at local, national, or international levels.</p> <p><b>IMPACT</b> – To demonstrate this, companies may report on:</p> <ul style="list-style-type: none"> <li>• number of children benefitted from these programmes</li> <li>• number of employees involved in these programmes</li> </ul> <p>number of partners receiving the funding to support child rights.</p>

unicef   

---

  
for every child