

# CHILDREN'S RIGHTS IN POLICIES AND CODES OF CONDUCT

A tool for companies





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## **Contents**

PART ONE	
Background and introduction	'
1.1 About this tool for companies	4
PART TWO	
Getting started: Children's rights in	
policies and codes of conduct	
2.1 Questions to consider	
PART THREE	
Elements of children's rights in	
company policies and codes of conduct	(
3.1 Broad children's rights elements for all companies (Principle 1)	
ANNEX	
External resources for business and	
children's rights context analysis	2

## **PART ONE**

## **Background and introduction**

#### 1.1. About this tool for companies

This tool recommends ways for all businesses to incorporate children's rights into their policies and codes of conduct, based on the Children's Rights and Business Principles and reaching beyond the traditional focus areas of child labour and philanthropy. It outlines the children's rights elements that are relevant to all companies, and is intended to be flexible and adaptable – including elements that companies can adopt and integrate as appropriate, based on their biggest areas of risk and opportunity.

Although businesses do not necessarily have to develop a stand-alone child rights policy, it is important that all companies include a statement of their commitment to fulfil their duties on all human rights – including children's rights – in their existing policies and codes of conduct and, when material, include policy elements and code of conduct provisions that address specific child rights impacts. 'Material' issues in a child rights context reflect the perspective of children as key stakeholders; they are considered in terms of the impact experienced by children, rather than the company itself.

The focus of part 2 is getting started and the process of integrating child rights elements into corporate commitments to establish expectations for personnel, suppliers, customers and other business partners. Part 3 outlines the elements that all companies should consider integrating into their human rights and other policies, under Principle 1. It also includes policy recommendations to be considered based on a company's particular direct and indirect impacts, under Principles 2–10. The information under Principle 4 summarizes when and how companies should develop a stand-alone child protection policy or code of conduct.

#### 1.2 Background on the Children's Rights and Business Principles

The Children's Rights and Business Principles provide a child rights lens to the global standard on business and human rights established by the Guiding Principles on Business and Human Rights for implementing the United Nations 'Protect, Respect and Remedy' Framework.<sup>1</sup>

Each Principle lays out actions that businesses can take in terms of their corporate responsibility to respect children's rights, as well as suggested actions to support children's rights in the workplace, marketplace and the community. In this way, the Principles aim to help businesses better understand their responsibilities towards children in a variety of contexts, including the employment of young workers, marketing practices, interaction with local communities and operation of a business in emergency situations.

The Principles are founded on the rights outlined in the Convention on the Rights of the Child,<sup>2</sup> which provides the underpinning for children's rights and recognizes the importance and interdependence of children's civil, political, economic, social and cultural rights. The Convention enshrines the rights of the child to be protected by States and the Principles provide the operational framework for business to respect and support those rights.

The Principles are also founded on the International Labour Organization (ILO) Convention No. 182 on the worst forms of child labour and No. 138 on the minimum age for admission to employment and work.<sup>3</sup> As outlined in Principle 1, a business should conduct human rights due diligence with reference to legal instruments – including the Convention on the Rights of the Child and its optional protocols, and ILO Conventions 138 and 182 – to identify how it impacts child rights.

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

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

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

### The Children's Rights and Business Principles

Developed through a process led by UNICEF, UN Global Compact and Save the Children—together with companies and other stakeholders—the Children's Rights and Business Principles call on businesses to:

- 1. Meet their responsibility to respect children's rights and commit to supporting the human rights of children.
- 2. Contribute towards the elimination of child labour, including in all business activities and business relationships.
- 3. Provide decent work for young workers, parents and caregivers.
- 4. Ensure the protection and safety of children in all business activities and facilities.
- 5. Ensure that products and services are safe, and seek to support children's rights through them.
- 6. Use marketing and advertising that respect and support children's rights.
- 7. Respect and support children's rights in relation to the environment and to land acquisition and use.
- 8. Respect and support children's rights in security arrangements.
- 9. Help protect children affected by emergencies.
- 10. Reinforce community and government efforts to protect and fulfil children's rights.

## 1.3. Why include Children's Rights?

For many companies, children are a priority stakeholder group. At the same time, they are often the most vulnerable population, requiring specific attention to guarantee respect for their human rights. The 'Guiding Principles on Business and Human Rights' provide a broad framework through which companies can operationalize their respect for human rights, and they call on all businesses to pay particular attention to groups or populations that may be more vulnerable or marginalized.

It is possible that one business activity might not impact the rights of adults, but the same activity could adversely impact the rights of a child. Moreover, companies should consider the positive and negative impacts they cause indirectly through suppliers, customers and other business partners, as well as the company's direct impacts on children's rights.

Children are both rights holders and stakeholders as companies interact with them on a daily basis as workers, consumers and community members. Despite this, children have not been adequately considered by business. The incorporation of children's rights into business policies and codes of conduct is most often limited to child labour. Yet the impacts of business on children extend to such issues as product design and advertising, the behaviour of staff towards children, and children's rights in the supply and value chain.

## Key reasons for integrating children's rights in business policies and codes of conduct

Including respect and support for children's rights in core strategies and operations can strengthen corporate sustainability initiatives while ensuring benefits for business. Respecting and supporting children's rights requires business to both prevent harm and actively safeguard children's interests. Integrating children's rights in policies and codes of conduct is vital in order to:

- Embed specific children's rights considerations within the company's business functions.
- Ensure that children are regarded as equal stakeholders and that children's rights are considered within broad company human rights programmes.
- Address and mitigate risks in areas of potential impact on children's rights that are not considered under broader human rights programmes.
- Ensure that respecting and supporting children's rights become part of the company culture
  and provide guidance for managers and employees in relation to matters that may impact the
  rights of children.
- Alert suppliers, customers and other business partners of the special considerations required to protect children from potential risks.
- Communicate both externally and internally the company's greatest risks related to children's rights.
- Promote children's rights in the value chain by specifying proper, and improper, product use by customers and other users to ensure respect for children's rights.
- Provide protection for children where staff have direct contact through their paid or philanthropic work.

## **PART TWO**

# Getting started: Children's rights in policies and codes of conduct

Part 2 describes how a commitment to respect and support children's rights can be integrated within company statements of business principles, codes of conduct or other values-related corporate commitments and policies. This commitment can also take the form of a stand-alone statement or a specific child protection policy or code of conduct.

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

#### 2.1. Questions to consider

The following questions can help the company test the extent to which its existing policy commitments integrate children's rights:

- Is an explicit commitment made to respect children's rights with reference to the Children's Rights and Business Principles and/or the Convention on the Rights of the Child?
- Has responsibility for addressing human rights, including those of children, been assigned to a
  representative of the appropriate area within the company for example, corporate social
  responsibility, procurement, marketing, product development or security and to what extent?
- Has the company integrated children's rights considerations into corporate due diligence processes, such as risk or impact assessments and reporting mechanisms?
- Have the company's biggest areas of risk and opportunity regarding child rights, when material, been added to the broader list of priority human rights impacts noted in relevant policy commitments?
- Is there a code of conduct or other mechanism that sets clear expectations for behaviour of personnel, suppliers, customers and other business partners as relevant?

#### 2.2 Process for integrating children's rights

There is no linear process for integrating children's rights into a company's policy framework, but the following points can help a company to get started:

- Involve internal and external stakeholders in the process to integrate children's rights considerations.
- Prioritize material issues that present the greatest areas of risk and opportunity for affecting
  children's rights. The company should also work with suppliers, customers and business partners to
  identify their potential risks to children's rights that might differ from the company's direct
  operations.
- Map existing policies and codes of conduct to identify coverage of priority children's rights issues
  for the company and where there are gaps (for example, policies and codes of conduct relating to
  human rights, health and safety, privacy, marketing, supplier, procurement and ethics).
- Obtain senior-level commitment, assign senior management responsibility, and allocate

- responsibilities and resources for addressing issues related to children to relevant functions within the business.
- Ensure effectiveness by embedding children's rights policies within the company's procedures and culture. This could be carried out through relevant training, leadership incentives and accountability structures, as well as in the terms of business relationships such as supplier contracts and identify gaps (i.e. policies and codes of conduct relating to human rights, health and safety, supplier, procurement, ethics, etc.)

## Resources for policy and code of conduct preparation or review

UNICEF, 'Children's Rights in Impact Assessments'

Practical guidance and criteria for companies assessing their impact on children's rights.

Available at <a href="https://www.unicef.org/csr/156.htm">www.unicef.org/csr/156.htm</a>

United Nations Global Compact Office and Office of the United Nations High Commissioner for Human Rights, 'A Guide for Business: How to develop a human rights policy', 2011 Available at <a href="https://www.ohchr.org/EN/Issues/Business/Pages/Tools.aspx">www.ohchr.org/EN/Issues/Business/Pages/Tools.aspx</a>

## **PART THREE**

## Elements of children's rights in company policies and codes of conduct

Part 3 provides guidance on how children's rights can be incorporated into existing policies and codes of conduct. It highlights elements that are relevant to all companies – under Principle 1 – regardless of the industry or operating environment.

Principles 2–10 can be considered in the specific context of the company, business sector and local environment.

Depending on a company's impact on child rights, the elements listed for each Principle can be tailored and integrated into the appropriate business policy and code of conduct. Prioritizing these elements is most effectively based on two criteria:

- 1. For respecting children's rights an evaluation of the severity of adverse impacts on children as rights holders, including gravity of impact, number of children impacted and whether the impact can be remediated. 'Severity' is defined in terms of the scale, scope and irremediable character of impacts; it is intended not as an absolute concept, but relative to any other human rights impacts the company has identified.<sup>4</sup>
- 2. For supporting children's rights an appraisal of opportunities to advance children's rights, aligned with core business competencies, such as products, services and influence.

## 3.1 Broad children's rights elements for all companies (Principle 1)

Part 3.1 recommends overarching elements that are relevant to all companies across all sectors, based on Principle 1.

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

All companies should consider integrating these key elements into existing human rights and other relevant policies and codes of conduct.

#### At a minimum, companies should include:

- An explicit commitment to respect all human rights, including children's rights.
- Define children's rights as those enshrined in the Convention on the Rights of the Child, and/or
  refer to the Children's Rights and Business Principles as the framework upon which the company
  is operationalizing its responsibility to respect and commitment to support children's rights
- Prioritize labour and non-labour child rights issues, as material in terms of the impacts experienced by children as affected rights holders, for inclusion in company policies to establish expectations for employees, suppliers, subcontractors, customers and other business partners.
- Stipulate labour and non-labour child rights issues, as material in terms of the impacts experienced by children as affected rights holders, in employee, supplier, and other codes of conduct, which will depend on the nature of the business and the areas in which it operates and its specific impacts on children.

<sup>&</sup>lt;sup>4</sup> This definition of 'severity' is based on the commentaries for 'foundational principles' 14 and 24 of the Guiding Principles on Business and Human Rights (United Nations, 2011).

#### Business should also consider the following:

 A commitment to support the advancement of specific children's rights through the application of core competencies and/or influence with business partners and other key stakeholders.

#### IKEA: Reference to the Children's Rights and Business Principles

"Building on our belief that our actions should always have the best interests of the child in mind, we will use the Children's Rights and Business Principles to strengthen the work we do throughout our business to protect the rights of children."

- 'People & Planet Positive: IKEA Group Sustainability Strategy for 2020', 2012

#### Kuoni: Prioritization of human rights in the travel and tourism industry

"Kuoni does not attribute more importance to one human right over another. However, we strive to prioritise our implementation efforts according to the severity of adverse impacts on affected rights holders and opportunities to advance human rights aligned with our core competencies. An accurate context analysis is key to any of our activities related to the protection of human rights. In particular, Kuoni commits to the following:

- Kuoni respects and fosters labour-related human rights, including non-discrimination, health & safety and fair wages, within its own operations and its touristic supply chain.
- Kuoni respects and promotes the rights of the child, including protection from sexual exploitation of children and adolescents in tourism, protection from child labour and trafficking.
- Kuoni conducts due diligence in regards to human rights and our business in selected sensitive destinations and promotes best practice."
- Kuoni, 'Statement of Commitment on Human Rights', 2012

#### 3.2 Specific children's rights elements for Principles 2-10

Each company will prioritize focus areas for children's rights based on its assessment of impact, 'materiality' and stakeholder relationships. Implementation of Principles 2–10 should therefore be considered in the context of the company, business sector and local environment.

The following sections outline elements for inclusion in policies and codes of conduct, organized by the areas covered in Principles 2–10. Because business approaches to policies and codes of conduct vary, these elements should be adapted to the company's specific context.

## **Principle 2**: Contribute towards the elimination of child labour, including in all business activities and business relationships

This section on child labour will need close attention if the company operates in a context that is characterized by any of the factors listed below. External resources are provided in the annex when comprehensive data sources are available by country.

- Age of school completion is not the same as the legal working age
- High risk or incidence of child labour in the area, country or region
- High levels of labour migration
- Low availability of schooling, low quality of schooling, and low levels of school enrolment and education completion
- Poverty
- Prevalence of informal economy
- Weak legal systems, policies and institutions
- Labour costs
- Low capital-labour ratio.

#### Respect elements for policies or codes of conduct:

- Make explicit reference to ILO Convention 138 concerning the minimum age for employment and work, and ILO Convention 182 on prohibiting and eliminating the worst forms of child labour. Include the definition and requirements of 'child labour' that the minimum age for any employee is 15 or the minimum school leaving age, whichever is the oldest. In some cases, exceptions are made for countries with a poorly developed economy and education system, and a minimum age of 14 is set through consultation with the country's government in cooperation with employers' and workers' organizations.
- Clearly state the minimum age for employment in line with national law or international standards (whichever is higher). Where permitted by national law, the company, or the supplier or subcontractor, may employ children aged 13–15 (where the minimum working age is 15) and between 12 and 13 (where the minimum working age is 14) to perform a few hours of light work per day. 'Light work' must involve simple, limited tasks performed under adequate adult supervision—and it must not interfere with children's educational opportunities. More specifically, when permitted by national law, light work is permitted for 12- to 13-year-olds (when minimum age is 14) or 13- to 14-year-olds (when minimum age is 15).
- Prohibit the use of underage workers by suppliers and their subcontractors and outline actions for
  monitoring along with mitigation measures to be taken if violations occur. If the supplier becomes aware
  that it is using illegal child labour, it will ensure that the affected children are enrolled in a remediation
  programme, rather than being summarily dismissed from employment.

#### Support elements for policies or codes of conduct:

Commit to supporting programmes and initiatives that contribute to the elimination of child labour. This could include support for social protection structures that assist families in generating income and initiatives on living wages for workers to enable families to survive without recourse to child labour.

Describe the company's commitment to working with governments, partners and others to promote education and sustainable solutions to address the root causes of child labour. This could include, for example, supporting poverty alleviation or work on the issue of homeless children.

## Bestseller: Child labour policy for a clothing and accessories company

"No children below the age of 15 can be employed in factories producing for Bestseller. If the law states a higher age, the law must be followed. The supplier must have sufficient management systems in place to ensure no children are employed. Young workers below the age of 18 can only undertake light work in the factory and all laws concerning the treatment of young workers must be followed.

The use of child labour is not acceptable and we will not work with suppliers who use child labour in any of their facilities, or who do not have efficient systems in place to ensure that child labour cannot occur on the production premises. Suppliers must also take responsibility to ensure that any subcontractors are not involved in employing child labour, and that any young workers are not involved in dangerous work or work under difficult conditions. ...

If child labour is found in a factory the following actions will be taken:

- 1. The child will need to be removed from the work place and given a viable alternative. This emergency child labour intervention must be done always in the best interests of the child, and ensure that the child is not forced into worse forms of labour.
- In communication with the child as well as his or her family or caretakers, an
  appropriate option for education should be found for the child at least until they are no longer of
  compulsory school age.
- 3. The supplier is responsible to continue to pay wages to the child from when the child has been removed from the work place until s/he reach the age that they are no longer in compulsory education.
- 4. The supplier is required to immediately offer the position to a member of the child's family or caretaker at an adult wage. The child should have the option to work in the factory once s/he has reached the legal working age."
- Bestseller Child Labour Policy, 'Child Labour Policy: Part of Bestseller's Code of Conduct', 2011

## Resources for developing policies and codes of conduct regarding child labour

International Labour Organization, 'Eliminating Child Labour Guides for Employers: Guide Two – How employers can eliminate child labour'

Includes suggestions for incorporating child labour in company policies – open PDF at <a href="https://www.ilo.org/wcmsp5/groups/public/---asia/---ro-bangkok/documents/publication/wcms">www.ilo.org/wcmsp5/groups/public/---asia/---ro-bangkok/documents/publication/wcms</a> 117865.pdf

ILO Helpdesk for Business on International Labour Standards

A resource for company managers and workers on how to better align business operations with international labour standards and build good industrial relations –

www.ilo.org/empent/areas/business-helpdesk/lang--en/index.htm

Child Labour Platform, 'Report 2010–2011: Business practices and lessons learned on addressing child labour'

Offers information on the complete due diligence process, including a chapter on creating a statement of policy on child labour – PDF available at

www.aidenvironment.org/media/uploads/documents/Child Labour Platform Report 2010-11.pdf

Global Compact, 'Human Rights and Business Dilemmas Forum: Child labour' Provides background and analysis, including 'real-world' scenarios and case studies – <a href="http://human-rights.unglobalcompact.org/dilemmas/child-labour/#.UgpL5VPFZox">http://human-rights.unglobalcompact.org/dilemmas/child-labour/#.UgpL5VPFZox</a>

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

This section on decent work, especially as related to young workers<sup>5</sup> and families, will need close attention if the company operates in a context that is characterized by any of the factors listed below. External resources are provided in the annex when comprehensive data sources are available by country.

- High number of young workers
- High levels of labour migration
- Poverty
- Large-scale and compulsory student internship programmes that may be used to compensate for labour shortages
- Lack of respect for freedom of association and collective bargaining
- Prevalence of informal economy.

#### Respect elements for policies or codes of conduct:

Prohibit hiring of young workers (below 18 years of age) to perform any type of work that is likely to jeopardize their health, safety or morals. Make explicit reference to ILO Convention 182 on the elimination of hazardous labour and specify the types of work young workers may or may not conduct. Where young workers are exposed to hazardous labour, they should be offered suitable alternatives such as a transfer to lighter work in a safer work environment.

Outline a policy of cooperative action with suppliers that focuses on capacity building, support and continuous improvement. Describe the commitment to build the capacities of local companies to proactively manage children's rights issues or to empower workers to secure their workplace rights and take responsibility for safety.

Stipulate decent working conditions and provisions for young workers and student workers, as well as parents and caregivers. Specify zero tolerance of harassment and exploitation of young workers, and the measures in place to protect them from discrimination, violence and abuse.

Provide protection from dismissal and prohibit discrimination in respect of employees on the basis of maternity and in respect of workers with family responsibilities. Obligations for this element are established in two ILO conventions: Workers with Family Responsibilities, No. 156, and Maternity Protection, No. 183 (all ILO conventions are available at www.ilo.org/dyn/normlex/en/f?p=1000:12000:0::NO:::). Specific elements that should be covered in company policies include:

- A guarantee that pregnant or breastfeeding women are not required to perform work that presents
  a significant risk to the mother's health or that of her child, and that no less than 14 weeks of paid
  maternity leave will be granted. These stipulations are provided to ensure that a pregnant or breastfeeding woman can maintain herself and her child in proper conditions of health and with a suitable
  standard of living.
- Young workers', as designated in this tool, are children above the legal working age and under 18 years old. The international minimum age for full-time, non-hazardous work is 15, but national standards may be higher. In accordance with ILO Convention No. 138, on minimum age, countries with an insufficiently developed economy and education system may temporarily register a general minimum age of 14.

Young workers can be engaged in appropriate work as defined by ILO Convention No. 138. This ranges from light work combined with education appropriate for children aged 13, or aged 12, where national legislation permits in accordance with a general minimum age of 14 for apprenticeships and other transitional programmes that enable children to transition from education into full-time work.

Hazardous work or other worst forms of child labour, as defined by ILO Convention No. 182, is prohibited for any child under age 18, whether or not they are of the legal working age.

- In cases of illness, complications or risk of complications arising from pregnancy or childbirth, leave will be provided before or after the period of maternity leave (ILO 183, article 5).
- In addition, a breastfeeding mother will be provided with one or more daily breaks, or a daily reduction of hours of work, to breastfeed her child. These breaks or the reduction of daily hours of work are to be counted as working time and remunerated accordingly (ILO 183, article 10).

#### Support elements for policies or codes of conduct:

Describe the company's commitment to recruiting young workers. This can outline the company's policy to recruit workers above the minimum age for employment, particularly in areas with high levels of youth unemployment.

Describe the company's commitment to providing young workers with opportunities to access education, training opportunities and life skills. It can also outline programmes to engage young workers, for example, through specialized training and consultation.

Provide young workers with age-appropriate health care, monitoring and treatment (as established in ILO Convention No. 77, Medical Examination of Young Persons).

Define family-friendly employment terms and conditions at the workplace. This includes such elements as maternity and parental leave and benefits, flexible working arrangements and access to childcare facilities.

#### IKEA: Employment of young workers in the home furnishing industry

"IKEA supports the legal employment of young workers.

"The IKEA supplier shall protect young persons of legal working age, until the age of 18, from any type of employment or work which by its nature or circumstances in which it is carried out, is likely to jeopardise their health, safety or morals.

"The IKEA supplier shall ensure that young workers are treated according to law. This includes measures to avoid hazardous jobs and night shifts and to ensure minimum wages.

"Clarifications: In accordance with the UN Convention on the Rights of the Child, 1989, IKEA believes that young workers have a right to work as long as all

requirements in International Conventions and local laws are met."

- IKEA, 'IWAY Standard' (10.2), 2008

#### Hewlett-Packard: Student worker policy for a technology company

"All work must be voluntary: Student and temporary workers shall be free to leave work at any time upon reasonable notice without negative repercussions, and they must have access to reliable and reprisal-free grievance mechanisms.

Local regulations must be reinforced or exceeded: All regulations regarding legal working age, work environment, working hours, and contractual and term limits for student and temporary workers will be reinforced. Additionally, HP guidelines limit student working hours to below the legal limit.

Number of student workers must be limited: HP's guidelines specify the acceptable levels of student workers to ensure the direct labor force in manufacturing facilities is composed primarily of full-time workers.

Student work must complement the primary area of study: Student workers should only engage in work activities that complement the primary degree they are seeking to obtain."

- HP Responsible Supplier Guidelines

## Resources for developing policies and codes of conduct regarding working conditions for young people and workers with children

Child Labour Platform, 'Report 2010–2011: Business practices and lessons learned on addressing child labour'

Offers information on the complete due diligence process, including a chapter on creating a statement of policy on child labour – PDF available at

www.aidenvironment.org/news/child-labour-platform-presents-business-practices-

International Labour Organization, 'Workplace Solutions for Childcare'
Takes a practical approach to providing childcare, including workplace initiatives found in 10 different countries – PDF available at:

www.ilo.org/global/publications/books/WCMS\_110397/lang--en/index.htm

ILO, 'A Training Package on Work and Family'

'ILO Declaration on Fundamental Principles and Rights at Work' <a href="https://www.ilo.org/declaration/lang--en/index.htm">www.ilo.org/declaration/lang--en/index.htm</a>

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

This section is relevant to any business sector across all operational contexts as it relates to addressing risks to children's rights posed by business facilities and staff in the course of business activities. It offers suggestions for when companies might consider developing a specific child protection policy or code of conduct.

#### Respect elements for policies or codes of conduct

Establish and enforce a zero tolerance policy on violence, exploitation and abuse of children, not limited to sexual exploitation.

Prohibit use of company facilities, credit cards and business accounts for purchasing child abuse images on the Internet or for paying for sexual tourism when travelling.

Implement a child protection policy and/or a code of conduct. As relevant, companies should require their suppliers and business partners to adopt similar elements in their codes of conduct as a prerequisite for doing business.

## What is a child protection policy or code of conduct?

'Child protection' is a broad term to describe policies, standards, guidelines and procedures to s afeguard children. It aims to prevent, respond to and resolve the exploitation, neglect, abuse and violence experienced by children in all settings.

**A child protection policy** should publicly demonstrate the company's stance and provide information on how it safeguards children. This includes situations where staff have direct contact with children through the business and where there might be indirect effects on children through products or business relationships, for example, online activity in the workplace and customers' actions in tourist destinations.

**A child protection code of conduct** should define the company's expectations for employees, suppliers and other business partners for respecting children's rights.

## When should a company consider developing a child protection policy or code of conduct?

In general, it is good practice to incorporate relevant children's rights considerations into human rights statements, company policies and codes of conduct. However, if the risks of negative impacts on children are high, the company can consider implementing a separate child protection policy or code of conduct. Potential risk factors include:

- The company, or its suppliers and subcontractors, provide direct services to children, for example, sports, educational activities and childcare facilities.
- Staff have direct contact with children through company activities such as philanthropy or community-based projects.
- The company sells products directly to children, including retailers that have physical locations and online providers.
- The company, or its suppliers and subcontractors, are located in an area where child exploitation

   such as child prostitution is prevalent. Such areas include those that are affected by natural disaster or armed conflict.
- The company's clients may pose a risk of exploiting children, for example, the travel and tourism industry or Internet services.

## What elements should be included in child protection policies or codes of conduct?

The following table identifies potential areas of impact and associated elements that can be used to develop child protection policies and codes of conduct. These examples can be formulated as requirements for employees, suppliers, customers and other business partners.

Potential areas of impact	CHILD PROTECTION elements in policies or codes of conduct
Employment of young workers	<ul> <li>Prohibit hiring of young workers (below 18 years of age) to perform any type of work that is likely to jeopardize their health, safety or morals</li> <li>Specify zero tolerance of harassment and exploitation of young workers, and the measures in place to protect them from discrimination, violence and abuse</li> </ul>
Direct contact with children, e.g., Workplace childcare facilities Activities for children Selling products directly to children	<ul> <li>Describe how the company recruits staff who work with children</li> <li>New staff receive induction training on keeping children safe</li> <li>All staff working with children are qualified to the required standards and receive regular, ongoing training</li> <li>Clear procedures are set for all activities or contact with children and young people, e.g., children are not left unsupervised, they are consulted and shown respect, and they are treated fairly and without discrimination</li> <li>All information on children should be maintained in a secure and confidential manner</li> </ul>
Exploitation, including sexual exploitation, of children by employees, customers and other business partners	<ul> <li>Zero tolerance of violence, exploitation and abuse of children, including but not limited to sexual exploitation. Provide context details as appropriate, e.g., child prostitution, child abuse images</li> <li>State that all allegations will be taken seriously and investigated. Serious allegations will be reported to the relevant authorities.</li> <li>Zero tolerance applies outside of working hours, as well as in the workplace</li> </ul>
Improper use of company facilities and financial resources by personnel, e.g., Sexual exploitation Child pornography Use of business premises or vehicles for improper purposes	<ul> <li>Prohibit use of company facilities, credit cards and business accounts for purchasing child abuse images on the Internet or paying for sexual tourism when travelling</li> <li>Expense accounts or company finances must not be used for any aspect of child exploitation</li> <li>Computers must not be used to download or view child pornography</li> <li>Vehicles must not be used to transport children unless for authorized purposes</li> </ul>
Improper use of products and services	<ul> <li>Define how the company is working to mitigate any misuse of products or services that is harmful to children</li> <li>Develop terms and conditions and/or acceptable use policies to explicitly state the company's position on the misuse of its products or services that may exploit or abuse children</li> </ul>

## Sime Darby: Policy on protecting children from violence, abuse and discrimination at a diversified multinational corporation

"Sime Darby Berhad is a responsible corporate citizen that advocates the safety and wellbeing of all children. It respects and upholds the Malaysian Government's Child Protection Policy and supports international and local conventions which demand that children receive protection against any and all forms of abuse and exploitation. Sime Darby Berhad upholds the indivisible rights of children and will act without hesitation to ensure a child-safe environment is maintained within its organization and operations."

- Sime Darby, 'Corporate Child Protection Policy Statement'

## **TUI Travel Group: Addressing child exploitation in the value chain**

"TUI Travel is committed to child protection – both those we take on holiday and those in destinations. We condemn the exploitation of children, a fundamental abuse of a child's human rights and dignity, and we reserve the right to immediately terminate business with any person or company that is engaged or associated with any form of exploitation. Travel and tourism businesses have an important role to play in protecting children's rights.

- TUI Travel PLC, 'Child Protection Policy'

## Ambatovy: Zero tolerance on child exploitation in the mining industry

"To address such issues as prostitution and child exploitation, Ambatovy, has implemented a zero-tolerance Code of Conduct for all its workers, which includes but is not limited to, child exploitation. This is mandatory for all national and expatriate staff. All contractors have these clauses as standard additional clauses. A taskforce has been set up to monitor the implementation of this policy, which includes specific reporting and whistle-blowing mechanisms. Any misconduct will result in immediate sanctions."

- Ambatovy, 'Child Protection: Zero-tolerance policy'

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

This section will need close attention if the company operates in a context characterized by any of the following factors:

- Children are consumers of the company's products or services, or they are incidentally exposed to or use these products and services.
- Children are involved in testing the company's products.
- Products or services have the potential to cause mental, moral or physical harm to children or
  products and services can be used, or are being used, for unintended purposes that cause harm to
  children, for example, they facilitate child sexual abuse, target child victims or transmit child abuse
  images.
- Products or services are not accessible or available to children who are disadvantaged or marginalized.

## Respect elements for policies or codes of conduct:

Describe how the company's policies align with relevant national laws. In the absence of adequate legal frameworks, this involves a commitment to international and industry standards on safety and quality.

*Include clear guidelines on any testing that involves children.* Describe quality assurance processes and governance on product testing and safety.

Outline age restrictions for product use and age requirements for adult supervision. This includes detailing how customers are informed of the appropriate way to use products and how to protect children from harm, as well as being alerted to associated child safety risks.

Protect children's right to privacy and prohibit any sharing of personal data without parental permission.

Describe how customers and the general public may report complaints to the company, and commit to disclosing and resolving any detected health risks.

Define how the company is working to mitigate any misuse of products or services that is harmful to children. Develop terms and conditions or acceptable use policies to explicitly state the company's position on misuse of its products or services that may exploit or abuse children.

#### Support elements for policies or codes of conduct:

Commit to using core competencies and business relationships to promote greater access to products and services that are essential to children's survival and development; promote equal access; and encourage positive lifestyles and attitudes.

## Microsoft: Mitigating risk in technology

As an innovator and provider of leading edge technology, Microsoft has an opportunity to partner with law enforcement agencies around the world to help ensure and protect the safety and human rights of internet users. Microsoft's Digital Crimes Unit works to make the Internet safer and secure through strong civil enforcement, global partnerships, and policy and technology solutions. Among the unit's priorities are eliminating human trafficking, protecting child online safety, and fighting child pornography and the sexual exploitation of minors.

- Microsoft "Global Human Rights Statement"

## Resource for developing policies and codes of conduct regarding products and services

International Telecommunications Union (ITU), 'Guidelines for Industry on Child Online Protection' Developed jointly by ITU, UNICEF and contributing authors active in child online protection, the guidelines provide advice to companies on policies and standards to protect children in cyberspace and promote their safe access to online resources – open PDF in English at: <a href="https://www.itu.int/osg/csd/cybersecurity/gca/cop/guidelines/industry/industry.pdf">www.itu.int/osg/csd/cybersecurity/gca/cop/guidelines/industry/industry.pdf</a>; Child Online Protection guidelines, in multiple languages, are available at: <a href="https://www.itu.int/osg/csd/cybersecurity/gca/cop">www.itu.int/osg/csd/cybersecurity/gca/cop</a>

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

This section will need close attention if the company operates in a context characterized by any of the following factors:

- Children are consumers of the products or services that are being marketed.
- Children are featured in product and service advertisements.
- There is a lack of regulation that provides clear standards based on children's rights and an awareness of their needs.
- Social media networks are used expansively in marketing aimed to reach children and young people.

## Respect elements for policies or codes of conduct:

Refer to national regulations and industry-specific codes of conduct regarding marketing to children and how company policies are compliant or in alignment with these regulations and codes (for example, compliance with World Health Organization recommendations on marketing food and beverages).

Outline the company's commitment to responsible marketing and product labelling that ensures parents and children are empowered to make informed choices. This encompasses statements on the minimum age for targeting advertising towards children and standards for appropriate content in any type of marketing, including location-specific promotion.

Data collection and use should be covered in a clear policy statement on the need for consent. This includes any information gathered from children, including photographs, that is used or stored by the company.

Commit to responsible use of children as 'brand ambassadors' and in peer-to-peer marketing. This should include, for example, ensuring age-appropriate representation of children in all media platforms; preventing the sexualization of children and young people; and working against discrimination.

#### Support elements for policies or codes of conduct:

Commit to developing and disseminating information, messages and advertising to children and parents to promote healthy behaviour. These messages could include, for example, nutrition, play, exercise, attitudes, self-esteem, non-violence and diversity.

## H&M: An advertising policy to protect children in fashion retailing

"H&M's advertising images do not aim to communicate one specific ideal, but rather a range of lifestyles and attitudes. ...H&M has special guidelines for the advertising of our children's concepts. The target audience is parents, not children, and we place advertisements in media that are not aimed directly at children. Children who take part in our campaigns must take part of their own free will. If children are cast in a photo shoot, there is always an H&M representative present to ensure the safety of the children and to maintain a professional environment."

- H&M, Human Rights Policy

## Resources for developing policies and codes of conduct regarding advertising and marketing

International Chamber of Commerce, 'ICC Consolidated Code of Advertising and Marketing Communications Practice'

This guide aims to facilitate effective implementation of the ICC Marketing Codes and similar self-regulatory frameworks – PDF available at:

www.iccwbo.org/Advocacy-Codes-and-Rules/Document-centre/2011/Advertising-and-Marketing-Communication-Practice-(Consolidated-ICC-Code)

Advertising Association and Turner Media Innovations, 'Check' (Children's Ethical Communications Kit)

This online resource contains rules, legislation and guidance about marketing and communicating to children and young people – <a href="http://check.uk.com">http://check.uk.com</a>

## **Principle 7:** Respect and support children's rights in relation to the environment and to land acquisition and use

This section will need close attention if the company operates in a context characterized by any of the following factors:

- Lack of development or inadequate enforcement of legal frameworks protecting against environmental threats to human health and welfare.
- Lack of land registries.
- Prevalence of households headed by children, for example, families where there are no parents at home for long periods of time, or permanently, or where a child is caring for the other children in the family.
- Overcrowded areas with many families living in poverty.
- Children and their families are displaced or resettled as a result of business activities.

## Respect elements for policies or codes of conduct

Describe the company's commitment to minimizing and mitigating environmental risks that may have an impact on children's health. This can include water usage, waste disposal and siting options. In all cases, it should establish company standards and targets that specifically take into account children's vulnerabilities to pollution and toxicity levels.

Include a clear statement on the process for land acquisition and use. This statement should outline a commitment to and procedures for consultation with local communities, including indigenous groups, and women and children. In addition, it should describe how resources will be managed to ensure that children and their families have access to resources, and that their livelihoods and basic services are not affected.

Provide a clear statement on the housing policy for workers and their families who live in company accommodations.

## Resources for developing policies and codes of conduct regarding the environment and land acquisition and use

International Finance Corporation (World Bank Group), 'IFC Performance Standards on Environmental and Social Sustainability.

Provides guidance on how to avoid, mitigate and manage risks and impacts as a sustainable way of doing business – PDF available in English, French and Spanish at:

www.ifc.org/wps/wcm/connect/topics ext\_content/ifc\_external\_corporate\_site/ifc+sustainability/publications/publications\_handbook\_pps

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

This section on security arrangements will need close attention if the company operates in a context that is characterized by any of the factors listed below. External resources are listed in the annex when comprehensive data sources are available by country.

- Conflict-affected zones and volatile areas
- Rural and remote areas
- High crime areas
- Areas where the state requires use of public security forces
- Countries without a juvenile justice system.

## Respect elements for policies or codes of conduct:

Prohibit the recruitment or use of children in security arrangements, either directly or indirectly through security providers.

Outline a strict code of conduct against physical punishment or child abuse, and describe the disciplinary proceedings against any security personnel who have perpetrated such abuse.

Provide details on how child protection elements are included in human rights training for security personnel. This includes outlining procedures for dealing with children who have allegedly committed a crime on company property.

Prohibit the hiring of personnel who have committed violations against human rights, including children's rights.

## Resources for developing policies and codes of conduct regarding security arrangements

The Voluntary Principles on Security and Human Rights
Established for the extractives sector, this website offers resources for companies on how to implement safety and security within a framework of respect for human rights – www.voluntaryprinciples.org/resources

International Code of Conduct for Private Security Service Providers

The multi-stakeholder initiative was convened by the Government of Switzerland – resources, including the full code of conduct in multiple languages, are available at <a href="https://www.icoc-psp.org">www.icoc-psp.org</a>

## Principle 9: Help protect children affected by emergencies

This section on children affected by emergencies will need close attention if the company operates in a context characterized by any of the factors listed below. External resources are listed in the annex when comprehensive data sources are available by country.

- Patterns of disaster (exposure to floods, drought, earthquake and cyclones)
- Political instability or repression
- Conflict-affected regions experiencing widespread violence or other significant risks of harm to children
- Areas affected by high rates of food insecurity and malnutrition
- Industry is involved in hazardous activities with higher risk for human-caused disaster.

#### Respect elements for policies or codes of conduct:

Describe the special precautions the company takes to safeguard children's rights in conflict-affected areas. Outline awareness-raising and training for employees and business partners on the respect for human rights, including children in conflict-affected areas.

For companies that engage in emergency response to natural disasters, describe how the company works with local government and humanitarian aid agencies, and avoids negative impacts.

Outline or consider children's specific needs in contingency planning policies for emergency situations that occur as a result of business operations.

#### Support elements for policies or codes of conduct:

For companies that regularly assist (through financial, in-kind or other contributions) in emergency situations caused by natural disasters, describe how the company supports children affected by emergencies in coordination with local authorities and humanitarian agencies, based on locally defined needs and commonly recognized good practices.

## A&M Group: Human rights policy for conflict-affected areas

- "1. While sourcing from, or operating in, conflict-affected and high-risk areas, we will neither tolerate nor by any means profit from, contribute to, assist with or facilitate the commission by any party of:
- i. any forms of torture, cruel, inhuman and degrading treatment;
- ii. any forms of forced or compulsory labor, which means work or service which is exacted from any person under the menace of penalty and for which said person has not offered himself voluntarily;
- iii. the worst forms of child labor;
- iv. other gross human rights violations and abuses such as widespread sexual violence;
- v. war crimes or other serious violations of international humanitarian law, crimes against humanity or genocide.
- 2. We will immediately suspend or discontinue engagement with upstream suppliers where we identify a reasonable risk that they are sourcing from, or linked to, any party committing serious abuses as defined in paragraph 1."
- A&M Group Ltd., 'Conflict Zone Policy'

## Resources for developing policies and codes of conduct regarding children affected by emergencies

Global Compact and Principles for Responsible Investment, 'Guidance on Responsible Business in Conflict-Affected and High-Risk Areas: A resource for companies and investors' Offers advice on how business can implement United Nations Global Compact principles, while maintaining productivity and minimizing negative impacts on both the company and communities – open PDF at:

www.unglobalcompact.org/docs/issues\_doc/Peace\_and\_Business/Guidance\_RB.pdf

Organisation for Economic Co-operation and Development, 'OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas' Provides guidance for both upstream and downstream companies towards achieving respect for human rights while working in emergency settings; annex II outlines a model policy that includes provisions on child labour – available in English and French at: <a href="https://www.oecd.org/daf/inv/mne/GuidanceEdition2.pdf">www.oecd.org/daf/inv/mne/GuidanceEdition2.pdf</a>

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

This section on communities and government will need close attention if the company operates in a context that is characterized by any of the factors listed below. External resources are listed in the annex when comprehensive data sources are available by country.

- Bribery and pervasive corruption
- Tax evasion (escaping payment through illegal means) and tax avoidance (using legal means to reduce taxes)
- Large informal sector
- Poverty, and therefore a potential lack of education and health facilities.

#### Respect elements for policies or codes of conduct:

Provide a statement on how the company meets national legislation and international principles on corporate tax obligations. This should include a commitment to pay all taxes, fees and royalties to local governments in countries of operation.

Establish a zero-tolerance policy on any and all forms of bribery, corruption, extortion and embezzlement, and outline the terms of enforcement.

Commit to ensuring the best interests of children in all community investment initiatives.

For companies involved in public services contracts in the social sector (e.g. education, health care, water supply), commit to following and applying government and service norms to ensure that vulnerable children have access to essential services.

## Support elements for policies or codes of conduct:

Describe the company's commitment to working with local governments in designing and delivering community investments to meet national development priorities.

Use the company's influence, through dialogue and advocacy, to encourage governments to meet their obligations to fulfil children's rights.

## Resources for developing policies and codes of conduct to reinforce efforts to protect and fulfil children's rights by communities and government

International Chamber of Commerce, 'ICC Rules on Combating Corruption'. Highlights self-regulation by business; part II addresses adoption and implementation of policies that support compliance with the rules and combat corruption – more information on the rules, and the full text, available at: <a href="https://www.iccwbo.org/advocacy-codes-and-rules/document-centre/2011/icc-rules-on-combating-corruption">www.iccwbo.org/advocacy-codes-and-rules/document-centre/2011/icc-rules-on-combating-corruption</a>

Organisation for Economic Co-operation and Development, 'OECD Guidelines for Multinational Enterprises'. The content in 'Combating Bribery' (part 1, section 4) could be used to develop company policy statements on discouraging bribery and corrupt practices – open PDF at:

www.oecd.org/corporate/mne/1922428.pdf; for more information, see www.oecd.org/daf/inv/mne

OECD, 'The Paris Declaration on Aid Effectiveness and the Accra Agenda for Action'. The content in 'Combating Bribery' (part 1, section 4) could be used to develop company policy statements on discouraging bribery and corrupt practices – open PDF at: Making aid more effective, with the central commitment to marry public and private sector approaches to help developing country governments formulate and implement their own national development plans – open PDF at <a href="www.oecd.org/development/effectiveness/34428351.pdf">www.oecd.org/development/effectiveness/34428351.pdf</a> for further information, see <a href="www.oecd.org/dac/effectiveness/parisdeclarationandaccraagendaforaction.htm">www.oecd.org/dac/effectiveness/parisdeclarationandaccraagendaforaction.htm</a>

## **ANNEX**

# **External resources for business and children's rights context analysis**

External resources are listed when comprehensive data sources are available by country.

Principle 2: CHILD LABOUR key factors for business and children's rights	Resource links
Age of school completion is not the same as the legal working age	UNESCO, 'Information by country', <a href="http://stats.uis.unesco.org/unesco/TableViewer/document.aspx?ReportId=198&amp;IF_Language=eng">http://stats.uis.unesco.org/unesco/TableViewer/document.aspx?ReportId=198&amp;IF_Language=eng</a> ; select country then 'education'
	ILO, 'Ratifications of C138 – Minimum Age Convention, 1973' – shows minimum age for admission to employment or work, <a href="https://www.ilo.org/dyn/normlex/en/f?p=1000:11300:0::NO:11300:P11300">www.ilo.org/dyn/normlex/en/f?p=1000:11300:0::NO:11300:P11300</a> IN-STRUMENT ID:312283
High risk or incidence of child labour in the area, country or region	UNICEF, ChildInfo, 'Percentage of children aged 5–14 engaged in child labour', <a href="https://www.childinfo.org/labour_countrydata.php">www.childinfo.org/labour_countrydata.php</a>
	United States Department of Labor, 'Youth & Labor', <a href="www.dol.gov/dol/topic/youthlabor/childlaborstatistics.htm">www.dol.gov/dol/topic/youthlabor/childlaborstatistics.htm</a>
High levels of labour migration	World Bank, 'Net migration rates', <a href="http://data.worldbank.org/indicator/SM.POP.NETM">http://data.worldbank.org/indicator/SM.POP.NETM</a>
	ILO, Labour Migration Branch, <u>www.ilo.org/migrant/lang-en/index.</u> htm
Low availability of schooling, low quality of schooling, and low	United Nations Statistics Division, 'Social Indicators –Work', <a href="http://unstats.un.org/unsd/demographic/products/socind/default.htm">http://unstats.un.org/unsd/demographic/products/socind/default.htm</a>
levels of school enrolment and education completion	UNICEF, 'Statistics and Monitoring', <a href="www.unicef.org/statistics/index countrystats.html">www.unicef.org/statistics/index countrystats.html</a> – select country, then scroll down to 'Education'
Poverty	World Bank, 'Data: Indicators', <a href="http://data.worldbank.org/indicator">http://data.worldbank.org/indicator</a> or – scroll down to 'Poverty' then click on an indicator for a list of statistics by country
Prevalence of informal economy	ILO, LABORSTA Internet, 'Women and men in the informal economy', <a href="http://laborsta.ilo.org/informal_economy_E.html">http://laborsta.ilo.org/informal_economy_E.html</a>
Weak legal systems, policies and institutions	World Bank Group, 'Worldwide Governance Indicators', <a href="http://info.worldbank.org/governance/wgi/sc_country.asp">http://info.worldbank.org/governance/wgi/sc_country.asp</a> , interactive table to compare economies across six governance indicators
Labour costs	ILO, LABORSTA Internet, 'Statistics by topic', <a href="www.ilo.org/">www.ilo.org/</a> <a href="www.ilo.org/">www.ilo.org/</a> <a href="www.ilo.org/">ilostat/faces/home/statisticaldata/data by subject? adf.ctrl-state=9r5810jbj 222&amp; afrLoop=2339454976311655</a> , select 'Labour cost'
Low capital-labour ratio	

Principle 3: DECENT WORK key factors for business and children's rights	Resource links
High number of young workers	ILOSTAT Database, <u>www.ilo.org/ilostat</u> – select 'Browse by subject', then 'Youth'
	United States Department of Labor, 'Youth & Labor: Child Labor Statistics', <a href="https://www.dol.gov/dol/topic/youthlabor/childlaborstatistics.htm">www.dol.gov/dol/topic/youthlabor/childlaborstatistics.htm</a>
High levels of labour migration	World Bank, 'Net migration rates', <a href="http://data.worldbank.org/indicator/SM.POP.NETM">http://data.worldbank.org/indicator/SM.POP.NETM</a>
	ILO, Labour Migration Branch, <u>www.ilo.org/migrant/langen/index.</u> htm
Poverty	World Bank, 'Data: Indicators', <a href="http://data.worldbank.org/indicator">http://data.worldbank.org/indicator</a> – scroll down to 'Poverty' then click on an indicator for a list of statistics by country
Large-scale and compulsory student internship programme that may be used to compensate for labour shortages	
Lack of respect for freedom of association and collective bargaining	ILO, Dialogue Data, <a href="www.ilo.org/ifpdial/information-resources/dialogue-data/lang-en/index.htm">www.ilo.org/ifpdial/information-resources/dialogue-data/lang-en/index.htm</a> - scroll down to 'trade union density and collective bargaining coverage'
Prevalence of informal economy	ILO, LABORSTA Internet, 'Women and men in the informal economy', <a href="http://laborsta.ilo.org/informal economy E.html">http://laborsta.ilo.org/informal economy E.html</a> – select cross-country database

Principle 8: CHILDREN AFFECTED BY SECURITY ARRANGEMENTS key factors for business and children's rights	Resource links
Conflict-affected zones and volatile areas	International Institute for Strategic Studies, <a href="https://acd.iiss.org/en-select">https://acd.iiss.org/en-select</a> 'browse all conflicts'
Rural and remote areas	World Bank, 'Data – Rural population, <a href="http://data.worldbank.org/">http://data.worldbank.org/</a> indicator/SP.RUR.TOTL
High crime areas	United Nations Office on Drugs and Crime, 'Data', <a href="www.unodc.org/unodc/en/data-and-analysis/statistics/data.html">www.unodc.org/unodc/en/data-and-analysis/statistics/data.html</a>
Areas where the state requires use of public security forces	
Countries without a juvenile justice system	

Principle 9: CHILDREN AFFECTED BY EMERGENCIES key factors for business and children's rights	Resource links
Patterns of disaster (exposure to floods, drought, earthquake and cyclones)	Alliance Development Works, 'World Risk Report 2012: Focus – Environmental degradation and disasters' – open PDF at <a href="www.ehs.unu.edu/file/get/10487.pdf">www.ehs.unu.edu/file/get/10487.pdf</a>
	Global Assessment Report on Disaster Risk Reduction 2013, http://risk.preventionweb.net:8080/capraviewer/main.jsp?tab=1
Political instability or repression	World Bank Group, 'Worldwide Governance Indicators', <a href="http://info.worldbank.org/governance/wgi/sc_country.asp">http://info.worldbank.org/governance/wgi/sc_country.asp</a> , interactive table to compare economies across six governance indicators
Conflict-affected regions experiencing widespread violence or other significant risks of harm to children	International Institute for Strategic Studies, <a href="https://acd.iiss.org/en">https://acd.iiss.org/en</a> - select 'browse all conflicts'
Areas affected by high rates of food-insecurity and malnutrition	Food and Agriculture Organization of the United Nations, 'Food Security Statistics', <a href="https://www.fao.org/economic/ess/ess-fs/ess-fadata/en/">www.fao.org/economic/ess/ess-fs/ess-fadata/en/</a>
Industry is involved in hazard- ous activities with higher risk for human-caused disaster	

Principle 10: COMMUNITIES AND GOVERNMENT key factors for business and children's rights	Resource links
Bribery and pervasive corruption	World Bank Group, 'Worldwide Governance Indicators', <a href="http://info.worldbank.org/governance/wgi/sc_country.asp">http://info.worldbank.org/governance/wgi/sc_country.asp</a> , interactive table to compare economies across six governance indicators
Tax evasion (escaping payment through illegal means) and tax avoidance (using legal means to reduce taxes)	
Large informal sector	ILO, LABORSTA Internet, 'Women and men in the informal economy', <a href="http://laborsta.ilo.org/informal economy E.html">http://laborsta.ilo.org/informal economy E.html</a> – select cross-country database
Poverty, and therefore potential lack of education/health facilities)	World Bank, 'Data: Indicators', <a href="http://data.worldbank.org/indicator">http://data.worldbank.org/indicator</a> – scroll down to 'Poverty' then click on an indicator for a list of statistics by country





