



CORPORATE BENCHMARK INDICATORS

The Global Child Forum Corporate Benchmark Indicators are based on the Children's Rights and Business Principles. The indicators assess main areas where a company may take children's rights into consideration. Each indicator gives a possible score of 1, with a maximum total of 9. The indicators do not measure compliance, nor actual company performance.

COMPANY REPORTING GUIDANCE

Companies need concrete tools and guidance on how to integrate a child rights perspective in their operations. In this reference document we provide guidance on how reporting on children's rights can be integrated into one of the leading sustainability reporting standards available: the Global Reporting Initiative (GRI) Standard Disclosures. Below, we provide references to the standard disclosures of the GRI guidelines for sustainability reporting (G4)* to give guidance on where and in which context a company can publish information on their commitment, policy or action taken in relation to each of the Global Child Forum Corporate Benchmark indicators.

INDICATOR	EXPLANATION OF SCORING
INDICATOR #1: CHILD LABOUR POLICY	
Company has a child labour policy . Can be part of human rights policy, supply chain policy, group wide policy or separate child policy	Company receives a point if it has clearly stated a commitment against child labour even if actual policy document is not publicly available.

GRI STANDARD DISCLOSURE (G4) FOR EACH GCF INDICATOR

G4-HR5 [Child Labour](#)

* For more information on the GRI standards, see their website www.globalreporting.org

EXPLANATION OF INDICATOR	COMMENT ON SCORING
INDICATOR #2: ADDRESSING CHILDREN'S RIGHTS ISSUES OTHER THAN CHILD LABOUR	
<p>Company addresses <u>child related issues</u> other than child labour such as: product safety, responsible marketing, sexual exploitation, environment/water/sanitation or community displacement impacting children</p>	<p>Company receives a point if children/children's rights are specifically mentioned in relation to the listed issues to the left. All issues may not apply to all companies, giving a maximum score of one point. Addressing issues up or down the supply chain will give a point even if not part of companies own operations.</p>
INDICATOR #3: PERFORMANCE REPORTING	
<p>Company specify that they publish <u>performance reporting</u> results on child related issues (e.g. non compliance in child labour)</p>	<p>Company receives a point if it highlights results of or follow-up on policies and commitments that relate to children's rights.</p>
INDICATOR #4: BOARD ACCOUNTABILITY	
<p>Board of directors or a board committee explicitly states that children's rights/child labour are part of their <u>responsibilities</u></p>	<p>Company receives a point if it clearly states the highest-level responsibility for child rights issues (not only sustainability in general) rests with the board. The company receives a point if it is stated that managerial level/sustainability officer reports directly to board level and board acts on that information.</p>
INDICATOR #5: MATERIALITY ASSESSMENT	
<p>Company conducts <u>risk or materiality analysis</u> on issues regarding child labour/children's rights.</p>	<p>Company receives a point if it in public reporting, analyses children's rights in relation to risk management and/or issues that are considered material to its operations, for example: child labour in operations is analysed as a business risk, with potential impact on the company's reputation, sales, etc.</p>

GRI STANDARD DISCLOSURE (G4) FOR EACH GCF INDICATOR

All:

G4-24--27 [Stakeholder Engagement](#)

G4-SO1-2 [Local Communities](#)

G4-SO10 [Supplier Assessment](#)

G4-SO11 [Grievance mechanisms](#)

Specific issues:

Product safety and responsible marketing: G4-PR1-9 [Product Responsibility](#)

Security in conflict areas:

G4-HR7 [Security Personnel](#)

Community displacement:

G4-HR8 [Indigenous Peoples](#)

G4-HR5 [Child Labour](#)

G4-HR5 [Child Labour](#)

G4-42 [Governance](#)

G4-17-21 [Material Aspects](#)

EXPLANATION OF INDICATOR	COMMENT ON SCORING	GRI STANDARD DISCLOSURE (G4) FOR EACH GCF INDICATOR
INDICATOR #6: REFER TO INTERNATIONAL STANDARDS		
<p>Company refers to <i>international standards</i> incl. children's rights. (UN Global Compact, ILO, UN Universal Declaration of Human Rights, ISO 26000, Children's Rights and Business Principles, UNPRI etc).</p>	<p>Company receives a point if it references international standards that include children's rights.</p> <p>The reference should be made in terms of a standard that the company uses for guidance and works toward. Mentioning human rights or children generally will not give a point.</p>	<p>G4-14-16 Commitments</p>
INDICATOR #7: COLLABORATIONS WITH CHILD ORGANISATIONS		
<p>Company <i>collaborates with organisations</i> with focus on children's rights (UNICEF, Save the Children, Plan, Ecpat, etc.).</p>	<p>Company receives a point if the collaboration changes how companies conducts its core activities, for example: collaboration with a child rights organisation to conduct a Child Rights Impact Assessment or to take child rights into account when developing products/marketing strategies, etc.</p>	<p>G4-15-16 Commitments G4-24-27 Stakeholder Engagement G4-SO1-2 Local Communities</p>
INDICATOR #8: DRIVING STRATEGIC PROGRAMS		
<p>Company is driving <i>own strategic programs or projects</i> regarding children's rights (could be e.g. health or education focus).</p>	<p>Company receives a point if it has an initiative that go above and beyond charity donations, for example: volunteering, or another activity creating a direct relationship that benefits children or impacts children's rights. Donation in kind, scholarships and adopting schools fall under this indicator as they are usually part of a wider commitment/relationship. If company has established a charity foundation that in its turn have own programme(s) in line with the above it receives a a point.</p>	<p>G4-15-16 Commitments G4-24-27 Stakeholder Engagement G4-SO1-2 Local Communities</p>
INDICATOR #9: CHARITY		
<p>Company <i>donates to charity</i> related to children's rights.</p>	<p>Company receives a point if it (or company's charity foundation) donates money to another established child rights organisation. Partnerships for fundraising and donation drives also fall under this indicator.</p>	<p>G4-15-16 Commitments G4-24-27 Stakeholder Engagement G4-SO1-2 Local Communities</p>