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Corporate Reporting on Child Rights Impacts  
in Relation to the Digital Environment

# Current Landscape and Summary of Industry Trends

## ACKNOWLEDGEMENTS

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<sup>1</sup> [Business for Social Responsibility](#) (BSR) is a global non-profit with 30 years of experience working with companies on corporate responsibility issues.

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# 1

## Introduction: The case for robust reporting

Children interact with technology for education, play and leisure, access to essential services such as health care and transportation, and socializing with friends and family. While use and access differ by region and age, the digital environment is embedded in children's daily lives.

In 2024, nearly all companies across sectors interact with the digital environment. A company's operations and activities can impact child rights when they:

- Are involved in developing, producing or deploying hardware, software and services that facilitate online activities, e.g., enable users to seek, receive and impart information;
- Have business models or core practices that rely on networks, connected platforms and data, e.g., use data to complete tasks and processes; and/or
- Moderate content and manage end-user applications and products within the 'internet stack'.

### WHAT MAKES UP THE 'DIGITAL ENVIRONMENT'?

The constantly evolving and expanding digital environment comprises all types of information and communications technologies, including:

- Digital networks, content, services and applications;
- Connected devices and environments;
- Virtual and augmented reality;
- Artificial intelligence, automated systems, algorithms and data analytics; and
- Robotics, biometrics and implant technology.

Committee on the Rights of the Child, [General comment No. 25 \(2021\) on children's rights in relation to the digital environment](#), para. 2

While the duties for States are set out in the [Convention on the Rights of the Child](#) (CRC), the responsibilities of business enterprises to respect human rights and child rights are communicated in the [United Nations Guiding Principles on Business and Human Rights](#) (UNGPs) and the [Children's Rights and Business Principles](#) (CRBPs), respectively.


In General comment No. 25, the Committee on the Rights of the Child emphasizes that digital technologies affect children's lives and their rights in wide-ranging and interdependent ways, even where children do not themselves access the internet. As technology continues to evolve – and the role of companies' digital products and services increases in children's lives – it is essential for businesses to proactively consider their impacts on child rights, and share information about the steps they are taking to protect and respect them.

## 1.1 ABOUT THIS REPORT

A growing number of companies disclose some information about their impacts on children and how these impacts are addressed. But the quality and completeness of these disclosures vary considerably across companies and industries.

In August 2024, UNICEF and Norges Bank Investment Management (NBIM) announced a [new partnership](#) focused on corporate reporting on children's rights in relation to the digital environment, with the goal of developing a comprehensive set of child rights disclosures to improve reporting and transparency in this area. Through this initiative, UNICEF and NBIM set out to develop guidance and disclosures for companies to report their impacts on child rights in the digital environment, so that their approach can be effectively understood and assessed by external stakeholders. In the complex and evolving reporting and compliance landscape, this work seeks to synthesize and clarify stakeholders' approach to and understanding of corporate reporting as it relates to children's rights and safety online.

This review was used to develop disclosure recommendations and guidance for business.

 [Click here to access all resources.](#)

This report presents a summary of a review conducted during the project's first phase, which sets out to better understand the landscape in corporate reporting and identify trends in current industry practice. This review was conducted with BSR, a non-profit business network and consultancy, between August and October 2024.

This work coincides with a unique moment: A new regulatory era has begun, and companies operating in the digital environment face new expectations to consider and report on child rights risks and impacts. The findings highlighted in this summary demonstrate the need to build the capacity of all companies to meet these expectations, and affirms the need for global guidance that aligns with current reporting practices.

Research for the first phase of this project involved consultation with **reporting experts and practitioners**; a review of **35 reporting standards** and assessment frameworks; and an analysis of **195 corporate reports from 95 different companies** published between 2022 and 2024. Details on the methodology appear in the relevant sections throughout this summary.

## 1.2 BENEFITS OF TRANSPARENCY

Consultations with reporting experts and desk research on reporting frameworks and child-focused benchmarking reports reveal many benefits for a company that discloses how their activities impact child rights.

**Measurement can support more effective management** by providing concrete information that helps prioritize key issues to address adverse impacts, establish baselines, craft mitigations, track progress over time, and guide resource allocation.

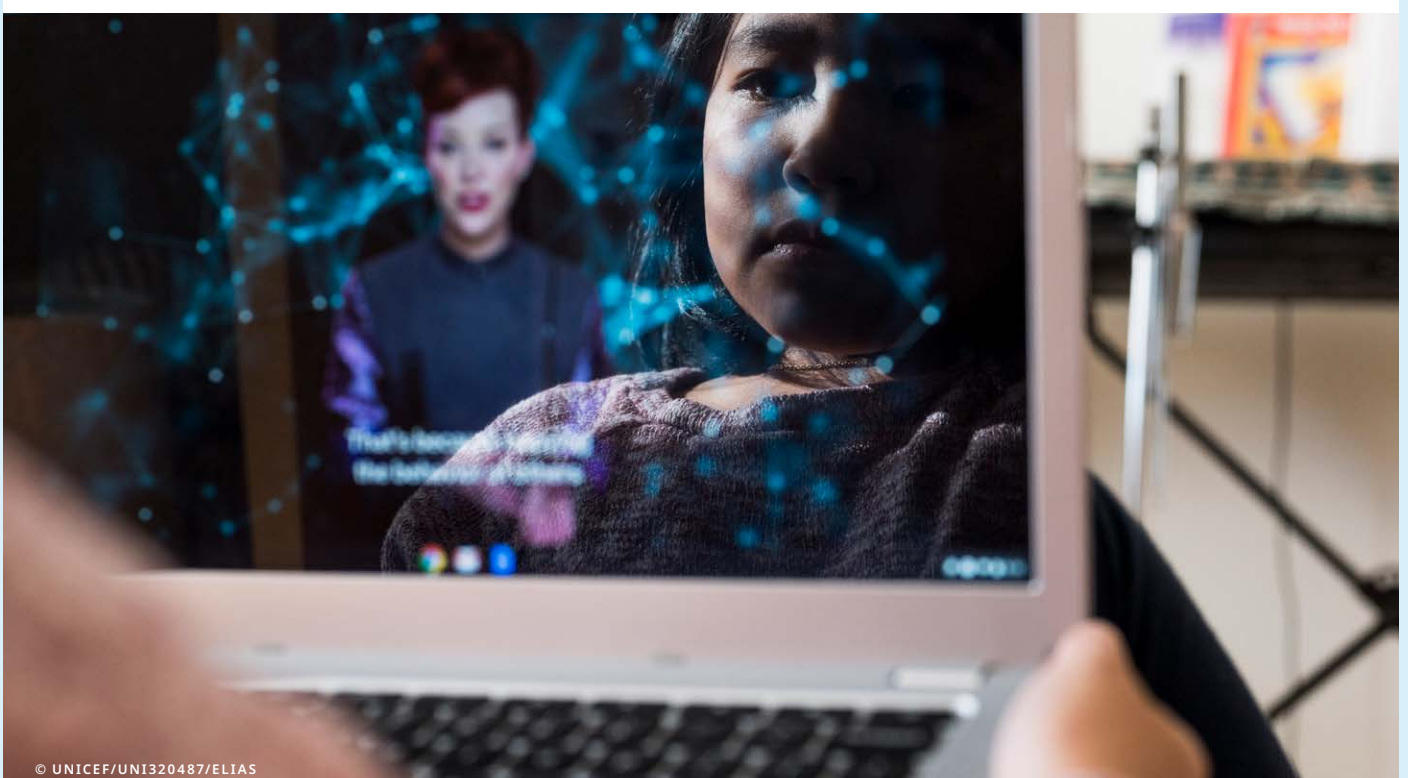
**Assessments enhance preparations for efficiently responding to external data requests and/or new regulations** by proactively establishing robust systems to track child rights impacts. Furthermore, adherence to voluntary reporting standards can signal that a company is a leader in the digital sphere.

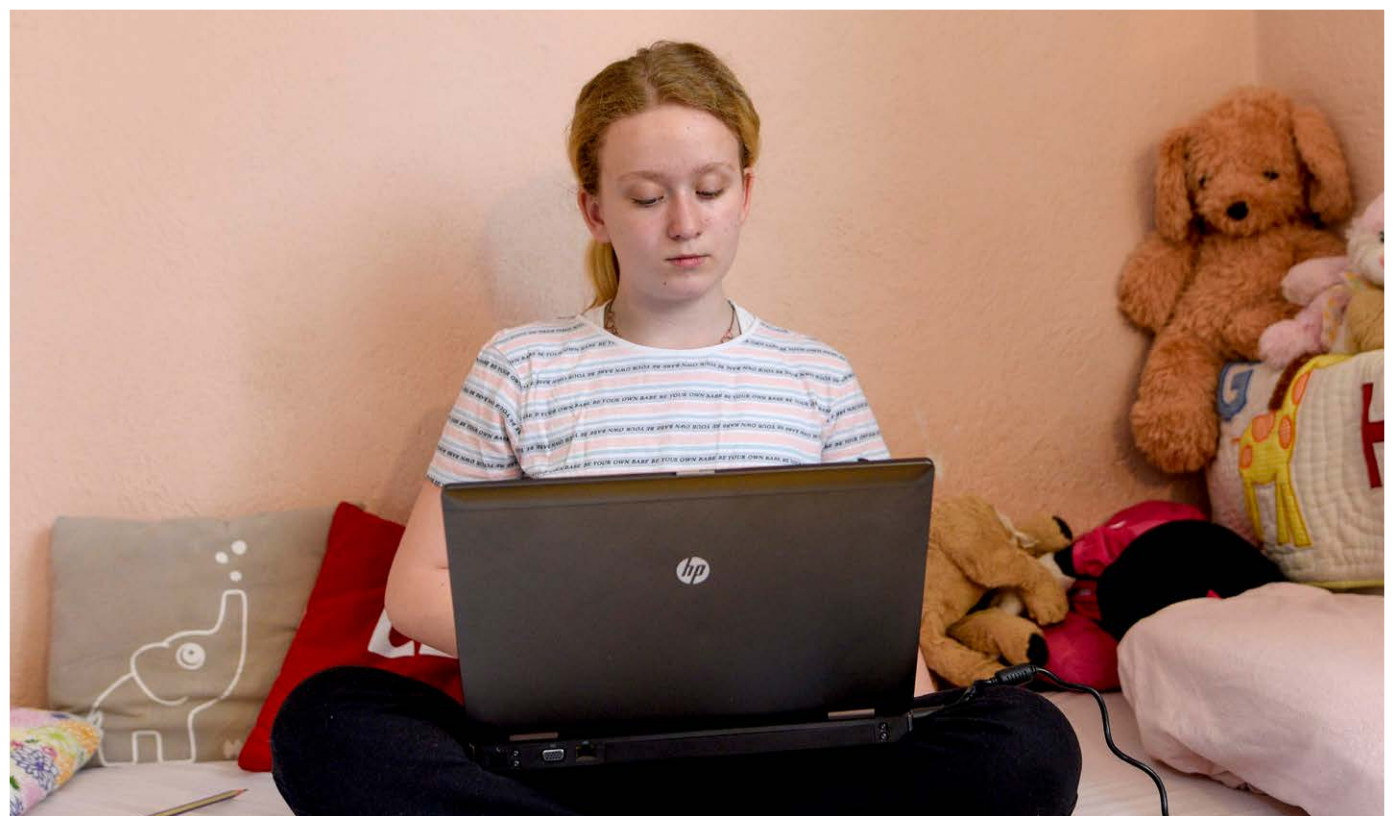
**Tracking child rights issues and taking steps to protect children helps address investor and stakeholder concerns.** Identifying the impacts of business activities on children has always been important. The digital age raises new and expanded concerns, particularly related to mental and physical health, privacy, sexual abuse and exposure to harmful content.<sup>2</sup> Consequently, tracking child rights issues also mitigates potential business risks.

**Disclosing impacts on child rights in reporting helps spur progress across the entire industry.** Reporting makes more robust data available in the public domain, offers other companies examples of how to disclose impacts, and brings nuance to understanding what it means to impact child rights in the digital environment. In addition, disclosure engages concerned consumers, legislators and authoritative bodies in conversations that result in better coordination and policymaking.

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<sup>2</sup> See, for example: Office of the Surgeon General, [Social Media and Youth Mental Health: The U.S. Surgeon General's Advisory, U.S. Department of Health and Human Services](#), Washington, D.C., 2023.





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## 2

# The current landscape

Companies engaging in digital activities predominantly publish three types of reports on a regular basis:

1. **Sustainability reports**, which are a mainstream practice across all types of companies.<sup>3</sup> In general, they cover environmental, social and governance (ESG) concerns, and are used by a broad diversity of audiences, such as civil society organizations, regulators, researchers, investors and the public.
2. **Annual financial reports and filings**, published according to financial reporting rules and regulations. They typically include financial statements, discuss the company's financial performance, and list risk factors that may affect enterprise value creation, and are primarily directed to investors.
3. **Transparency reports**, which have gained wide use in response to government demands for user data, government-imposed content restrictions, company enforcement of product and content policies, and company-led efforts to address challenges such as child sexual abuse material (CSAM) or terrorist and violent extremist content (TVEC).

Other types of corporate reports that are published with some regularity include human rights reports which typically outline: the company's commitment to respecting human rights throughout their value chain; the results of human rights salience assessments; and the actions taken to address human rights risks. However, these are less common in the technology industry and few mention the company's impacts on children.

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<sup>3</sup> For example, in 2022, [KPMG](#) found that 96% of the world's top 250 companies report on sustainability.

Other types of reports that are published with some regularity are ‘subject specific’, e.g., on modern slavery, the supply chain, product or issue research, or political activity. These reports may be mandated by specific regulations, such as the UK Modern Slavery Act. Regulation-specific reports are expected to become more common, though not every company in each relevant jurisdiction will be required to report against these regulations. Note that this review was conducted before in-scope companies published their DSA systemic risk assessment reports in late November 2024, and does not take their content into account.

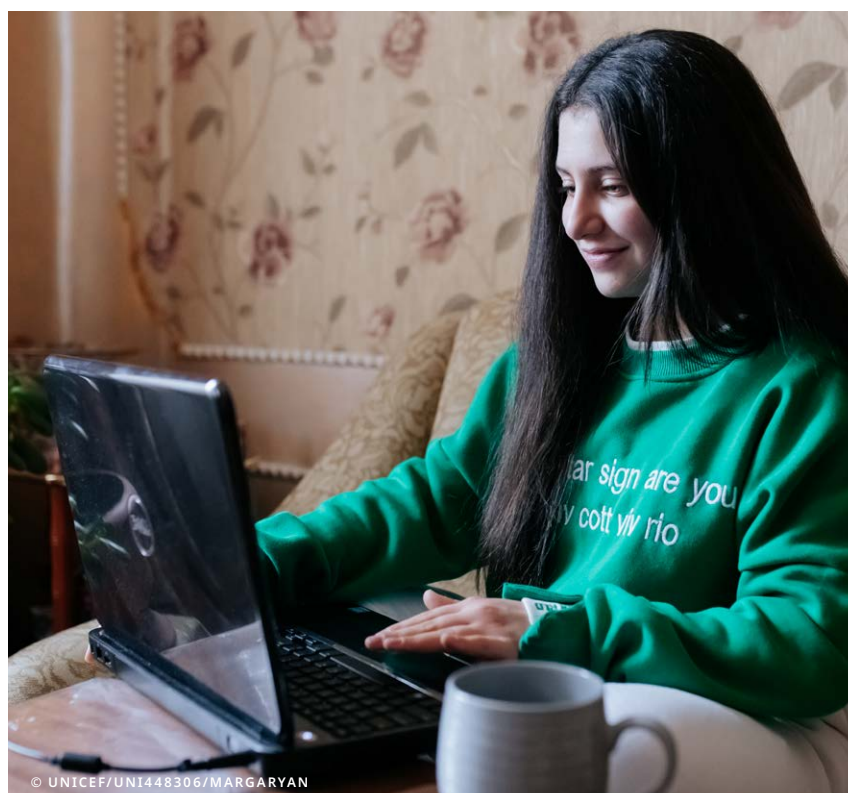
## Who are the audiences for corporate reports?

The typical audiences for these reports derive multiple benefits from their content:

- **Investors** – Understanding how a company manages their ESG risks and opportunities is critical to evaluating the financial viability of an investment. Corporate reporting can also be used by investors to determine how their financial support of a company aligns with their own obligation to respect human rights as defined in the UNGPs.
- **Civil society organizations** – Company reports are valuable sources of information that support benchmarking and advocacy. Organizations are likely to look for information on performance in specific areas of concern, e.g., how companies conduct stakeholder engagement and how they take action based on stakeholder feedback.
- **Academia** – When academic researchers do not have access to application programming interface (API) data, corporate disclosures may be the best source of data on how company activities are impacting people.
- **Regulators** – Regulators use these reports to evaluate how companies operating in their regions are implementing their commitments to respect and protect human rights and the environment, and in some cases, to evaluate regulatory compliance.
- **Industry peers** – Peers from similar sectors can benchmark their level of ambition and maturity regarding industry challenges and opportunities. This ensures that companies remain competitive.

The compliance landscape for companies is being transformed by new regulations that turn voluntary expectations into mandatory requirements to undertake due diligence, assess their impact on people, and disclose the results of those assessments. This shift is bringing best practice into the mainstream, including by assuring higher standards of report quality.

Section 2 offers a brief discussion of recent regulatory developments, and describes the established reporting frameworks and benchmarks.



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## 2.1 EVOLVING REGULATORY EXPECTATIONS

The new regulations that require companies operating in the digital environment to disclose impacts on people draw on previous voluntary reporting and human rights due diligence standards – including the Global Reporting Initiative (GRI) for reporting material impacts on people and the environment; the [International Sustainability Standards Board](#) (ISSB) for reporting material impacts on enterprise value creation; and the UNGPs for undertaking human rights due diligence.

Although new regulations are primarily coming from Europe, this is expected to shift as proposals from countries in Asia and Latin America are codified. The [Digital India Act](#) of 2023, for example, is proposed to replace the country's Information Technology Act and expand the transparency reporting component. In Brazil, the National Consumer Secretariat (Senacon) issued a [technical note](#) in 2024 mandating new transparency requirements for digital platforms. The regulations that have disclosure implications are outlined below.

The [Australian Online Safety Act](#) applies to online service providers in Australia, who must assess and report on a set of pre-identified risks to children, such as exposure to harmful content, CSAM and cyberbullying. They must also take steps to mitigate harms and implement safety by design. Public reporting is not mandatory, but the eSafety commissioner will publish summaries of the information submitted by companies.

The [EU Corporate Sustainability Reporting Directive \(CSRD\)](#) is the first piece of legislation that makes sustainability reporting for companies mandatory. It regulates company reporting of material impacts on people and the environment and the material financial effects (risks and opportunities for value creation) that arise from these material impacts. The Directive's scope includes the entire value chain – upstream, own operations and downstream – and encompasses issues such as climate change, pollution and biodiversity, as well as impacts on workers, communities, users and consumers.

The CSRD is implemented by the European Sustainability Reporting Standards (ESRS) and requires companies to report all material impacts on children, including child labour and children as users, consumers and members of communities. However, the ESRS proposes no particular disclosures or indicators, and does not offer specific guidance on how impacts on children should be reported.<sup>4</sup>

[Business Responsibility and Sustainability Reporting \(BRSR\)](#) in India sets out the expectations for companies in scope to report on their sustainability performance. BRSR is closely aligned with international standards such as GRI, SASB, the Sustainable Development Goals and the Task Force on Climate-related Financial Disclosures (TCFD).<sup>5</sup> In this standard, companies report at two levels: 1) 'Essential' indicators that are mandatory; and 2) 'Leadership' indicators that are voluntary. BRSR also aligns with India's National Guidelines on Responsible Business Conduct, so companies in its scope are required to provide multiple metrics – including disclosure of complaints made by employees and workers on sexual harassment, discrimination at the workplace, child labour, forced/involuntary labour, wages, or other human rights issues.

4 At the time of publication the European Commission has launched an "omnibus simplification package" that will delay and revise some of these reporting requirements, though their purpose and desired outcome will remain the same.

5 In 2023, the Task Force on Climate-related Financial Disclosures (TCFD) completed its work, with its recommendations fully incorporated into the ISSB Standards, simplifying climate disclosure initiatives for companies and investors. The Financial Stability Board (FSB) tasked the IFRS Foundation with monitoring companies' progress on climate-related disclosures following the TCFD's disbandment in October 2023. See more at: <https://www.ifrs.org/sustainability/tcfd/>

The [EU Digital Services Act \(DSA\)](#) requires a small subset of very large online platforms – those with more than 45 million users in the European Union – to assess how their services impact the rights set out in the EU Charter of Fundamental Rights, including child rights. Companies must also address their impacts and publicly report their assessment results. The first of these annual reports were published after this research was conducted (in November 2024). Because DSA does not propose particular indicators or offer guidance for how impacts on children should be reported, the quality of company reporting – and whether best practices will be emulated by other companies voluntarily – remains to be seen.

Under the United Kingdom’s [Online Safety Act \(OSA\)](#), companies providing certain types of internet services are required to conduct assessments of online safety risks for illegal harms, children’s access, and children’s risks, as well as follow codes of practice. The OSA provides the regulator (Ofcom) with the power to require public reporting by internet companies. It is expected that this power will be exercised, resulting in an increase of company reporting around impacts on children in a digital environment. Nothing in the provisions of the OSA as it is currently in force explicitly mandates particular indicators for companies to report.

The [EU Corporate Sustainability Due Diligence Directive \(CSDDD\)](#) requires large companies operating in the European Union to conduct due diligence on human rights and environmental impacts within their own operations and along their value chains. Passed in 2024, companies engaged in digital activities – as well as in-scope technology companies – will be required to identify and address adverse impacts linked to their own operations, including product and services design, and associated operations such as content moderation.<sup>6</sup>

Although laws, regulations and standards have coalesced around a shared vision for the principles of good reporting, the level of specificity required for companies to effectively assess their impacts on children’s rights in the digital environment is missing from all of them. **As a result, none of the new reporting and due diligence requirements currently provide direction, guidance or specific indicators for how companies should report their impacts on children’s rights in the digital environment.** Set against the backdrop of increasing concern on the impacts of digital technologies on children’s mental health and other issues, it is reasonable to expect greater emphasis on these areas in future.

## Children’s rights rarely feature in company sustainability reports

In 2024, UNICEF conducted a review of the sustainability reports of 794 very large companies to analyse how children’s rights feature in sustainability reporting, and identify trends and major gaps in practice. The study covered sustainability reports from businesses headquartered in all regions of the world, selected from the SDG 2000 list. This review found that:

- 87% of the reports do not identify, consult or engage with children as a stakeholder group;
- 57% do not include a commitment to respect and support children’s rights;
- 85% do not refer to the Convention on the Rights of the Child and/or the Children’s Rights and Business Principles in their commitments;
- 70% do not disclose measures to protect and/or safeguard children from exploitation connected to their facilities, products and services; and
- 93% do not identify children as intended users of any grievance mechanism.

These findings demonstrate the need to build capacities among all companies to consider and report on how their business activities impacts child rights. Read the full report for more findings [here](#).

<sup>6</sup> At the time of publication, the European Commission has launched an “omnibus simplification package” that will delay and revise some of these due diligence requirements, though their purpose and desired outcome will remain the same.

## 2.2 PREVAILING REPORTING FRAMEWORKS AND INDUSTRY BENCHMARKS

Recognizing the value of reporting and the need to standardize disclosures for comparability, various organizations publish reporting frameworks that shape expectations of what goes into corporate reports and how they are organized. Nine guidelines, best practices and standards – or collectively ‘frameworks’ – were mentioned in company reports and during stakeholder interviews:

 <p>European Union</p> <p><b>EUROPEAN SUSTAINABILITY REPORTING STANDARDS (ESRS)</b></p> <p>Mandatory reporting standard for companies in scope of CSRD; drafted by the European Financial Reporting Advisory Group (EFRAG)</p>	 <p><b>GLOBAL REPORTING INITIATIVE (GRI) UNIVERSAL STANDARDS</b></p> <p>Voluntary standards for sustainability reporting; developed by GRI</p>	 <p><b>SUSTAINABLE DEVELOPMENT GOALS</b></p> <p>17 goals adopted by the United Nations as a global call to action, frequently used in reporting by companies; developed by the United Nations Department of Economic and Social Affairs</p>
 <p><b>THE &lt;IR&gt; FRAMEWORK</b></p> <p>Voluntary reporting framework for environmental, social and governance issues; now part of the International Financial Standards Foundation (IFRS)</p>	 <p><b>SASB STANDARDS</b></p> <p>Voluntary standards for sustainability reporting; developed by SASB, now part of the International Financial Reporting Standards Foundation (IFRS)</p>	 <p><b>ISSB STANDARDS</b></p> <p>Voluntary standards for reporting on financial material issues; developed by IFRS</p>
 <p><b>TRUST FRAMEWORK</b></p> <p>Voluntary reporting framework in relation to online child sexual exploitation and abuse; developed by Tech Coalition</p>	 <p><b>UNGP REPORTING FRAMEWORK</b></p> <p>Voluntary guidance for human rights reporting; developed by Shift</p>	 <p><b>VOLUNTARY TRANSPARENCY REPORTING FRAMEWORK (VTRF)</b></p> <p>For online content-sharing services to report on their policies and actions on terrorist and violent extremist content (TVEC); developed by OECD</p>

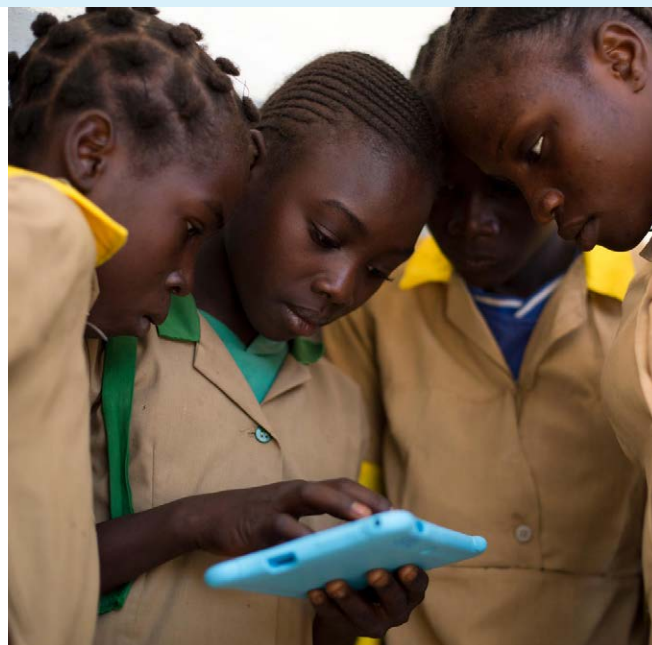


\* Click each box for further information.

**Children are not explicitly mentioned in most of these reporting frameworks, and just two of the nine address child rights impacts in the digital environment.** Many of these frameworks guide companies to report material information, so it could be assumed that a company’s disclosures should include impacts on children if this is deemed a material issue. However, the lack of direct guidance for how to report impacts on children is likely an important reason why so few companies currently do so.

**Benchmarking** compares a company's performance against industry peers, best practices or internal targets.<sup>7</sup> Benchmarks establish indicators that may or may not align with existing reporting standards, and leverage publicly available information to determine rankings that reflect a company's performance. Benchmarks can help companies to understand their relative performance and identify gaps in their practices.

Seven indexes and benchmarks specifically relevant to children were reviewed, with an eye towards the disclosures and indicators that could be adapted for the digital environment:



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- [Early Childhood Rights Indicators](#), Global Child Network, 2016;
- [End of Childhood Index](#), Save the Children, 2021;
- [Europe and Central Asia Child Rights Monitoring Framework](#), UNICEF 2023;
- [Digital Inclusion Benchmark](#), World Benchmarking Alliance, 2023;
- [Global Child Forum Benchmark](#), Global Child Forum, 2023;
- [KidsRights Index](#), KidsRights, 2024; and
- [Making a Difference: How to measure digital safety effectively to reduce risks online](#), World Economic Forum, 2024.

In addition to providing insights about company performance compared to peers, benchmarks can help companies showcase that they are meeting investor expectations, or fostering an environment that attracts and retains talent. However, there is a risk that companies may be more concerned with their ranking than respecting child rights, and focus efforts on improving their score, rather than identifying and implementing actions to improve outcomes for children.

Historically, benchmarks have rewarded companies for their public commitments to engage in certain activities, e.g., a commitment to prohibit child labour in the supply chain. Now benchmarking criteria is shifting towards an evaluation of company activities, which is a better barometer of how a business impacts human and child rights, and more aligned with the UNGPs.

### Do existing benchmarks track child rights online?

Only a handful of the benchmarks and disclosure frameworks assessed focus explicitly on child rights impacts, or have a pillar devoted to child rights impacts. Many are intended for government, not companies, and just three are specific to the digital environment.

The most common issue categories included in the benchmarks reviewed for this review are education, privacy, civil rights and child rights, but disclosure and indicator categories are not grouped consistently across benchmarks.

7 World Benchmarking Alliance, [The Five Reasons Benchmarks Work](#), 29 October 2018.



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### 3

# Trends in current practices: Child rights disclosures in company reports

Based on the analysis of publicly available documents as of September 2024, most companies operating in the digital environment report very little on how their products or services impact child rights in the digital environment.

Section 3 outlines the analysis methodology, followed by findings on the nature of child right disclosures companies are making, and the specific trends in 10 relevant sectors.

## Defining the term 'Child rights disclosure'

For the purposes of this report, a child rights disclosure is one that signals how a company's activities impact child rights – as set out in the [Convention on the Rights of the Child](#) (CRC). 'Impact' refers to the effect the company has on children over the short, medium or long term. This includes impacts that are actual or potential, negative or positive, intended or unintended, and reversible or irreversible.

To be useful, disclosures should provide sufficient detail to enable internal and external evaluation of how a company is posing risks to and/or enabling the full realization of children's rights.

As stated by John Ruggie, special representative of the Secretary-General on human rights and transnational corporations and other business enterprises (2005–2011), and author of the UNGPs, "Children are among the most marginalized and vulnerable members of society, and can be disproportionately, severely and permanently impacted by business activities, operations and relationships."

Because childhood is a particularly vulnerable time – and a company's activities and products are likely to impact children and adults in different ways – this review makes a distinction between 'child rights' and 'human rights' disclosures. Using the CRC as a foundation for developing child rights disclosures offers a clear pathway for companies to identify their impacts on the full range of child rights.

### 3.1 METHODOLOGY

The project team reviewed 195 reports, published between 2022 and 2024 across 95 companies.<sup>8</sup> The review was conducted between June and October 2024. As such the DSA systemic risk assessment reports published in November 2024 under the were not included in the sample.

To determine the types of tech and non-tech sectors that were in scope, the definition of the digital environment in [General comment No. 25](#) (para. 2) was adapted. To identify companies within each sector, voluntary and mandatory reports published by large and small- to medium-sized companies across regions and sectors were found on company websites.

Reports were examined for any content that is potentially relevant to children and the impacts of digital technologies. They were then reviewed against the project’s criteria for ‘**meaningful disclosure**’ – the impact and/or outcomes are relevant to the digital environment; can be directly attributed to company products, services or partnerships; and signal continuous and institutional engagement with child rights in the digital environment.

When children were mentioned in policies, general commitments, product promotion or promotional blogs, it was not considered to be meaningful. For example, a company report that mentions their commitment to child safety but does not provide an explanation of their practices, policies or impacts does not meet the standard for meaningful disclosure.

**Limitations:** Because many companies limit their public disclosure of impacts on children in the digital environment, data availability and quality were a limitation to this research. Where disclosures are made, comprehensive and comparative analysis was a challenge due to inconsistency in formats and subjects covered.

Regarding the scope, while best efforts were made to find reports from a broad range of companies across different regions, industry representation and market capitalization, companies were primarily identified through search engine results and third-party lists. It is likely that only a subset of companies in each sector and region was evaluated.

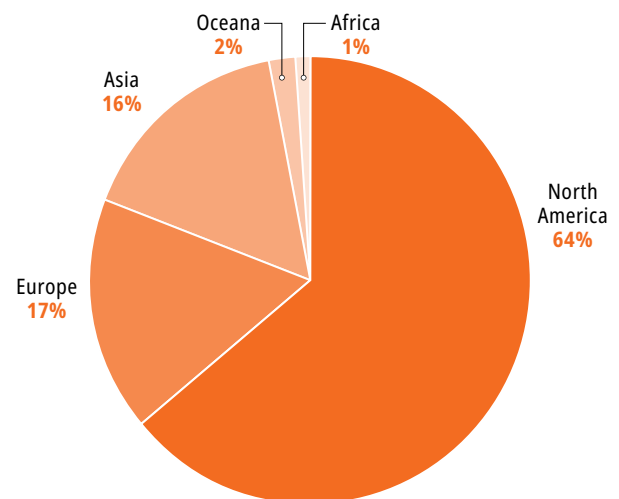
<sup>8</sup> Companies were selected through internet searches for voluntary and mandatory reports from large companies (market cap above \$2 billion and/or more than 250 employees) and small-medium enterprises (SMEs) across various sectors and regions. The World Benchmarking Alliance’s 2023 Digital Inclusion Benchmark was used as a reference, supplemented by searches for companies with a market cap under \$2 billion to ensure geographic diversity.

### IS IT RELEVANT OR MEANINGFUL EVERY TIME A COMPANY MENTIONS CHILDREN?

While company reporting might refer to ‘children’ or ‘child rights’, disclosures were **not counted as relevant or meaningful if:**

- The topic is unrelated to the digital environment (child labour in the supply chain; provision of childcare or parental leave benefits to employees);
- Simple statements of legal requirements the company is subject to;
- ‘Children’ appears in promotional language for products and services; or
- Children are described as beneficiaries of one-off philanthropic initiatives with no clear connection to the company’s impacts.

### COMPANY HEADQUARTER LOCATION, % REPRESENTATION IN SAMPLE



The majority of companies were based in North America, Europe or Asia. Few companies in the sample have headquarters in Oceania and Africa, and none in South America or the Middle East. Among the companies based in North America, Europe and Asia, most of them are large enterprises with multinational operations and global user bases.

Overall, it was difficult to find corporate reports for companies under the US\$2 billion market cap or for companies headquartered in Oceania or Africa. As a result, large companies with headquarters in North America, Europe and Asia dominated the sample of corporate reports.

The small- to medium-sized tech companies that do publish corporate reports rarely published child rights disclosures. This may be attributable to limited capacity to conduct reporting, leading companies to make enforcement and implementation the priority.

## 3.2 CHARACTERISTICS OF THE DISCLOSURES

Through the review of published corporate reports, the review aimed to identify **relevant** and **meaningful** disclosures, specifically in regard to child rights in the digital environment. When such disclosures were found, they were grouped into one or more of the following categories of eight topics:

- **Access to education/access to information** – Company activities that leverage digital tools to increase children’s access to education or information.
- **Advertising** – Procedures or other actions related to responsible advertising practices.
- **CSAM** – Includes content on the prevalence of CSAM, or on action taken to detect, report and remove CSAM from a company’s services.
- **Digital inclusion** – Activities intended to expand children’s access to technological tools or online connectivity.
- **Privacy** – Procedures or other actions taken to protect children’s privacy and comply with relevant regulations.
- **Protection: Content, contact and conduct** – Prevalence counts and descriptions of measures taken to mitigate risks to children from harmful, illegal and inappropriate content, contact and conduct.
- **Safety** – Encompasses two topics:
  - 1) Safety by design, related to design elements or algorithms that integrate considerations for children’s online safety;
  - and 2) Digital safety education activities and resources that guide children and parents in online user safety.
- **Other** – Any other activities that are relevant to advancing children’s best interests, e.g., the right to play or freedom of expression. This may include conducting a Child Rights Impact Assessment.



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**Of the 95 companies whose reports were evaluated, the majority (56%) did not report on child rights in relation to the digital environment at all.**

Moreover, **only 27% of companies published meaningful disclosures.** These findings affirm that the majority of companies operating in the digital environment are not disclosing information about impacts to child rights online.

Of the companies whose reports had relevant and/or meaningful disclosures, the majority are headquartered in North America (58%), followed by Asia (25%), then Europe (13%) and Africa (4%).

**Of the 195 reports reviewed, 30% (57) include one or more disclosures that relates to impacts to children in the digital environment.**

**A little over half of those 57 reports (34 reports) contain 'meaningful' disclosures** – i.e., they provide information on how the company identifies and addresses their impacts on child rights.

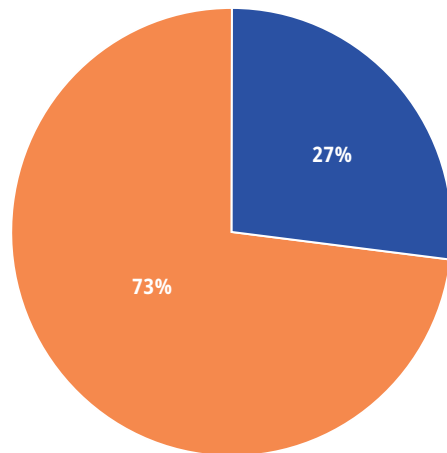
The remaining disclosures were relevant to the topic of child rights in the digital environment but did not reveal information about a company that would not otherwise be discoverable or share qualitative or quantitative information that signals issue prevalence and mitigations.

**92 total disclosures addressing child rights in relation to the digital environment were found** across all 195 reports analysed – 39 relevant and 53 meaningful.

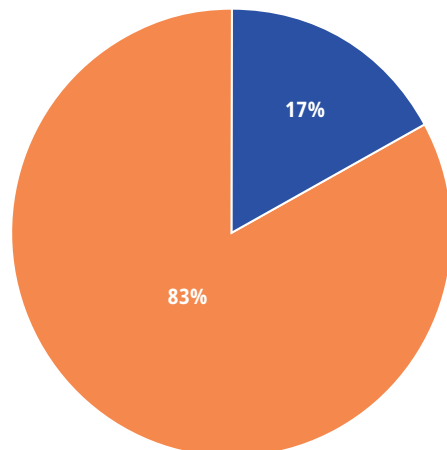
The majority of the meaningful disclosures came from telecoms and content, services and applications companies.

When disclosures are made, they tend to focus on child safety issues, rather than a more holistic child rights perspective. Disclosures related to the detection and removal of child sexual abuse material (CSAM) are the most prevalent type, while disclosures focused on advertising are the least common.

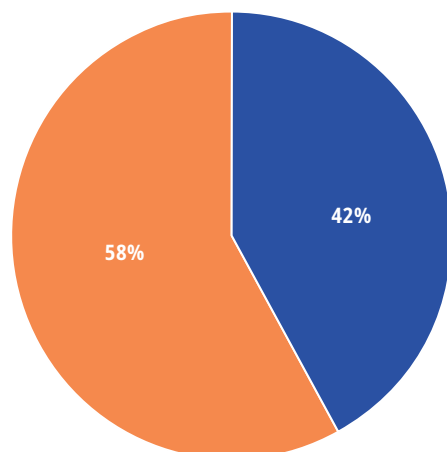
**27% OF COMPANIES PUBLISHED MEANINGFUL DISCLOSURES ON CHILD RIGHTS IN RELATION TO THE DIGITAL ENVIRONMENT**



**17% OF REPORTS CONTAINED MEANINGFUL DISCLOSURES ON CHILD RIGHTS IN RELATION TO THE DIGITAL ENVIRONMENT**



**58% OF DISCLOSURES ADDRESSING CHILD RIGHTS IN RELATION TO THE DIGITAL ENVIRONMENT WERE CONSIDERED 'MEANINGFUL'**



### 3.3 DISCLOSURE TRENDS BY SECTOR

Company reporting on children and impacts to child rights varied widely, and each sector had a distinct pattern that aligned with its activities and products. But overall, most companies of relevance to the digital environment provide only minimal disclosure on how their technologies, products and services impact children.

Telecommunications companies and content, services and application companies are most likely to disclose impacts to children. Telecommunications companies have the most diverse array of disclosures, while content, services and application companies primarily disclose data about removal of CSAM. AI companies and those involved in connected devices and environments, e.g., the internet of things, are least likely to report on their child rights impacts.

Here are the details for companies in each sector, in order by the number of companies included in the analysis:<sup>9</sup>

<b>SOFTWARE AS A SERVICE (SAAS)</b>	18 companies included in the analysis	35 reports reviewed	2 relevant disclosures	4 meaningful disclosures
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SaaS companies primarily disclose impacts to children related to CSAM, with some disclosures related to safety and none related to privacy or advertising. Meaningful disclosures reflect action taken against content containing child sexual abuse and exploitation material, or reports made to the National Center for Missing & Exploited Children. No disclosures on privacy or data use in advertising were found, which is noteworthy because an SaaS platform, such as a cloud storage service or an online forum, may knowingly or unknowingly have child users with higher data privacy needs.

<b>COMPUTER EQUIPMENT / HARDWARE</b>	17 companies included in the analysis	33 reports reviewed	7 relevant disclosures	1 meaningful disclosure
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In the computer equipment/hardware sector, all of the disclosures appear in sustainability reports. These companies are unlikely to disclose on downstream impacts to children, CSAM or digital safety education. Five of the *relevant* disclosures are about the company's community impact initiatives; one is about using children in company advertising; and one is a summary of efforts to safeguard children's rights. The single *meaningful* disclosure is a substantial description of actions the company takes to protect children's privacy online.

<b>TELECOMMUNICATIONS</b>	12 companies included in the analysis	24 reports reviewed	9 relevant disclosures	21 meaningful disclosures
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Telecommunications companies prove to be the most proactive in sharing a diverse array of information about impacts to child rights online. These companies disclose a wide range of child rights impacts, which may be correlated to the frequency of conducting Child Rights Impact Assessments (CRIAs) across the sector. Common themes of the disclosures include: detection and removal of CSAM; findings from CRIAs; and service or platform design features that enable more parental visibility and guidance over a child's online activities.

<sup>9</sup> Note that multiple reports from individual companies were included in the analysis. As such, the number of reports reviewed is often greater than the number of companies.

**CONTENT, SERVICES AND APPLICATIONS**

12 companies included in the analysis

41 reports reviewed

5 relevant disclosures

18 meaningful disclosures

Many reports in the content, services and applications sector include disclosures that are relevant or meaningful. However, the majority focus on identifying and removing CSAM from their platforms. Since this sector includes social media companies, which can create many impacts on child rights beyond exposure to CSAM, the absence of disclosures about other issues is notable.

**EDTECH**

10 companies included in the analysis

15 reports reviewed

6 relevant disclosures

0 meaningful disclosures

Disclosures in EdTech company reports rarely extend beyond access to education/information. Among the *relevant* disclosures, some companies describe learning outcomes for student end-users, e.g., improved social/emotional learning, course completion, or downloads of online educational resources. Given that algorithms are used in many EdTech applications, which can present issues such as enabling discrimination and privacy violations, the absence of any *meaningful* disclosure about actual or potential impacts to child rights online is notable.

**CONSUMER GOODS**

8 companies included in the analysis

18 reports reviewed

7 relevant disclosures

6 meaningful disclosures

Disclosures by consumer goods companies are more prevalent when the company sells products and services marketed to children, and are most likely to discuss impacts to children when they are engaged in toy manufacturing or gaming. This sector has the most diverse array of disclosure topics, e.g., ranging from safety by design to privacy, CSAM and advertising. This suggests that the companies consider a wide range of impacts that their products and services may have on child rights.

**FINTECH**

6 companies included in the analysis

9 reports reviewed

1 relevant disclosure

1 meaningful disclosure

While several FinTech companies have privacy policies that mention children, there are no disclosures detailing privacy risks or privacy protection measures taken for child users. This finding aligns with rising attention on the lack of privacy and protection of children's online data in the sector.<sup>10</sup> The single *meaningful* disclosure by a FinTech company refers to the risk that its payment platform may be used for illegal activities, including CSAM. The company discloses that current measures to prevent and detect illegal activity may not be sufficient, but it does not provide detail about actions planned to improve detection and prevention.

**RETAIL**

6 companies included in the analysis

8 reports reviewed

1 relevant disclosure

1 meaningful disclosure

Retail companies are less likely than other sectors to discuss their impacts on children. The lack of disclosure about children as consumers and how companies are protecting them against economic exploitation is notable because children are increasingly active participants in online marketplaces – and child consumer risks are well-documented.<sup>11</sup> The one *relevant* disclosure in this sector discusses a programme to build cloud computer classrooms serving students and teachers across the company's

<sup>10</sup> Cross, Miriam, [Do Fintechs for Kids Do Enough to Protect Their Privacy?](#), American Banker, 12 February 2024.

<sup>11</sup> OECD Risk Typology (2021) details problematic marketing practices that advertise services or products as 'free' to enrol customers and generate charges once the trial period ends. Children's data can also be used for commercial profiling that results in a child's exposure to age-inappropriate content, or expenditure of parental resources without permission.

headquarters country and to provide sci-tech courses. The *meaningful* disclosure relates to protecting minors' personal information, providing guardian consent, a minor mode that blocks unsuitable content and limits spending, usage hours and the time of day for usage.

<b>CONNECTED DEVICES AND ENVIRONMENTS</b>	3 companies included in the analysis	6 reports reviewed	0 relevant disclosures	1 meaningful disclosure
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Companies in the connected devices and environment sector develop and deploy smart devices that operate on internet connections, which are accessed and used by millions of children around the world. Yet they publish few disclosures of their impacts on children. The single meaningful disclosure details product use in partnership with organizations addressing CSAM, but it does not offer any information on outcomes for detecting or combatting CSAM.

<b>ARTIFICIAL INTELLIGENCE (AI)</b>	3 companies included in the analysis	6 reports reviewed	1 relevant disclosure	0 meaningful disclosures
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Among AI company reports, there is only one disclosure *relevant* to impacts on child rights in the digital environment. It refers to a company's community impact initiative to provide computer science training and laptops to young children. There are no *meaningful* disclosures on how AI systems may have impacts on children – a finding that is consistent with the minimal regulatory requirements on AI companies to disclose human rights impacts, and consequently on child rights. This is notable because recent reports find that children are using generative AI more than older generations, with 7 in 10 teens in the United States aged 13–18 saying they have used at least one type of generative AI tool.<sup>12</sup>

12 Madden, Mary, Angela Calvin and Alexa Hasse, [The Dawn of the AI Era: Teens, parents, and the adoption of generative AI at home and school](#), Common Sense Media, San Francisco, Calif., 2024, p. 4. See also: Rubin, April, [Teens Embrace GenAI, but Parents Are Out of the Loop](#), Axios, 18 September 2024.



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### 3.4 OTHER TRENDS IN DISCLOSURE

This review of corporate reports brought to light a significant increase in *transparency reports* published by companies in the technology sector that focus on very specific topics clustered around freedom of expression, privacy and content moderation. **However, these reports – and the methodologies they use – are disconnected from international reporting standards for impacts on people.**

Transparency reports are mixed in their inclusion of child-specific disclosures. There is little standardization about what is included in a transparency report and what amount of qualitative information accompanies quantitative metrics. Child-specific metrics most commonly appear in transparency reports in relation to CSAM, specifically the number of content removals and reports made to the National Center for Missing & Exploited Children.

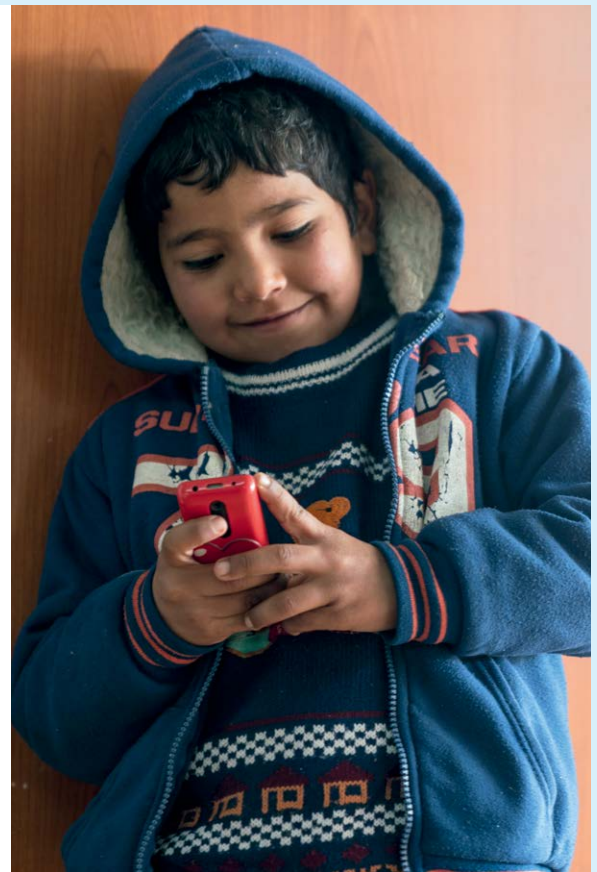
Content removals on the grounds of ‘child safety’ policy violations are also present in some reports, but few provide any explanation beyond that. Retail companies did not include any reference to child safety in their transparency reports – despite children being a part of their consumer base. Furthermore, metrics are rarely disaggregated for child and adult users, which makes it challenging to assess the degree to which children have been exposed to inappropriate content on their platforms.

In regard to disclosures, very few companies that are engaged in digital activities disclose their impacts on child rights. Companies that participate in the Global Child Forum’s child rights benchmark mention their participation in a sustainability report when they scored well, but did not disclose details about the company activities that resulted in the score, or the outcomes that substantiate it.

Companies often mention the child-related regulations they are subject to, but did not disclose specific actions taken to achieve compliance and mitigate risks. The most frequently mentioned regulations are the Children’s Online Privacy Protection Act, the General Data Protection Regulation, the California Age-Appropriate Design Code, the California Consumer Privacy Act, the UK Data Protection Act 2018 and the UK Age Appropriate Design Code. But company protocols to protect children’s privacy are rarely disclosed.

*Significantly, child rights are discussed most comprehensively on the rare occasions when companies engaging in digital activities have carried out Child Rights Impact Assessments (CRIA).*

A few telecommunications companies have conducted CRIs where child rights such as privacy, free expression, access to information, and protection from exploitation and abuse are identified as salient risks – with each company discussing actions they would take to address the identified risks.



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## 4

# Insights from expert interviews and consultations

The research team conducted 10 interviews with reporting experts from civil society, human and child rights consultants, technology companies, standard-setting organizations and benchmarking groups between July and October 2024.

Further insights were gathered during an interactive, virtual round table attended by 20 stakeholders in September 2024 – including representatives from companies operating in the digital environment, investor community representatives and civil society organizations.

Finally, representatives from 18 organizations including technology companies, international organizations, and civil society provided detailed feedback on draft disclosures at an in-person workshop in November 2024.

Feedback received during these consultations is highlighted below.

**There is broad interest in linking disclosures and regulatory compliance.** Companies feel ‘reporting overload’ and seek guidance on how to identify and disclose impacts on child rights in ways that will apply to as many regulatory reporting obligations as possible.

**But there is also a need to make the case for child rights disclosures.** Civil society organizations and consultants feel strongly that outside of a few social media companies that are already focusing on this, most companies will not think child rights disclosures are relevant for them – unless they are obligated to assess risks to children through regulation. For voluntary disclosures, the recognition of child rights impacts must first come from the company. That recognition process starts with methodically identifying where they have material impacts on children in their value chain. This could be done through various forms of due diligence, but a Child Rights Impact Assessment is considered best practice.

**Reporting capacity and disclosure applicability to the digital environment are highly varied among companies engaging in digital activities.** Given the diversity of company types in the digital environment, not all companies will be in the practice of producing transparency reports. If a report is not explicitly called for by their investors, by regulation, or if they do not have information to share for each disclosure, it is unlikely to be a priority.

Small- to medium-sized businesses are the least likely to report at all – when capacity is low, companies opt out of voluntary reporting. Civil society organization and child rights consultants shared, for example, that small start-ups and understaffed companies often feel they do not have the capacity to voluntarily disclose impacts, and when allocating limited resources they must make a choice between reporting or continuing to track bad actors.

**Companies are subject to a range of pressures that impact how they consider children in product/service design and business strategy.** For example, a social media company's interest in maintaining online spaces that are used by people of various age groups – and that are safe for children – may be in conflict with commercial/shareholder interests in maximizing engagement with teens and adult users. Conflicting demands can affect, in turn, how companies report on child rights.

**Not all companies will collect the information needed for certain disclosures, and some questions cannot be answered with precision.** Companies are unlikely to collect specific demographic data from users. Therefore, they are unlikely to be able to answer reporting questions about the diverse impacts their products and services have, for example, on children from specific ethnic groups or who identify as LGBTQI+.

**Transparency can feel risky.** Companies shared that in some cases, legal mandates to publicly report illegal content can inhibit investment in proactive detection and prevention. Incentives get misconstrued because the companies that invest the most in detection incur reputational penalties when they report high volumes of illegal content. While the numbers do represent prevalence of harms, they also reflect the effort the company is putting into detection and prevention.

Another consequence of reputational concerns is that the information companies publish about children is vague, overly positive, or only focused on one element of the business. Several experts said that it would be more beneficial to children and the field as a whole if transparency reporting was used as a way for companies to disclose how they responded in the face of harms, instead of just reporting prevalence metrics.

**Not all information can or should be public.** Experts from civil society and within companies affirmed that some information cannot be disclosed in order to protect internal safety practices and personally identifiable information. Stakeholders within companies consistently noted that disclosures can have significant legal implications, and that in some jurisdictions, legal frameworks make companies wary of disclosures.<sup>13</sup>

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<sup>13</sup> The project team finds the premise that not all information should be made public to be consistent with DSA article 42 on transparency reporting obligations: "Where disclosure of confidential information of that provider or of the recipients of the service, cause significant vulnerabilities for the security of its service, undermine public security or harm recipients, the provider may remove such information from the publicly available reports."



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## Conclusion: The implications for corporate reporting

The findings presented in this report underscores the critical need for enhanced corporate reporting on child rights impacts within the digital environment. Significant gaps in current practices are evident, with many companies failing to disclose meaningful information about how their products and services affect children's rights in the digital environment. This lack of transparency not only hinders stakeholders' ability to assess corporate responsibility but also impedes efforts to protect and promote child rights in an increasingly digital world.

The evolving regulatory landscape is pushing companies towards greater accountability. However, the absence of specific guidance on child rights disclosures within existing frameworks remains a barrier. Companies must proactively adopt comprehensive reporting practices that go beyond mere compliance and integrate child rights considerations into their core business strategies and operations. This will require a concerted effort to develop and implement [Child Rights Impact Assessments \(CRIAs\)](#) and other due diligence processes.

Robust reporting on child rights online offers numerous benefits to companies. It enables companies to identify and mitigate risks associated with child rights impacts, thereby reducing potential legal liabilities and reputational damage. By engaging proactively in this arena, companies can build trust with consumers, investors, and other stakeholders and enhance their reputation. Transparent reporting demonstrates a commitment to social responsibility, which can differentiate a company in a competitive market. Proactive engagement also fosters innovation, as companies develop safer and more inclusive products and services that cater to the needs of children. Ultimately, robust reporting contributes to a more sustainable business that aligns with global standards and growing societal expectations.

For stakeholders, including investors, civil society organizations, and regulators, the findings highlight the importance of advocating for and supporting robust reporting standards that explicitly address child rights in the digital world. By doing so, they can drive systemic change and ensure that companies are held accountable for their impacts on children. Collaboration between these stakeholders and companies is essential to create a reporting environment that is both rigorous and responsive to the unique vulnerabilities and needs of children.

Looking ahead, the future of corporate reporting must prioritize transparency and accountability in relation to child rights in the digital world. Companies that lead in this area will not only mitigate risks and enhance their reputations but also contribute to creating a digital future that works for children. It is imperative that all stakeholders work together to build the capacity of companies to meet these expectations and encourage enhanced reporting practices, fostering a culture of continuous improvement and commitment to child rights.

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