

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

# Disclosure Recommendations

## ACKNOWLEDGEMENTS

These disclosure recommendations along with accompanying [guidance for businesses](#) were developed as part of a collaboration between Norges Bank Investment management and UNICEF.

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This guidance document has been drafted to engage companies and other stakeholders on corporate reporting on child rights impacts in relation to the digital environment. It does not offer a comprehensive or conclusive view of research findings or industry practices regarding any of the topics discussed. Disclosure recommendations discussed in this report do not intend to introduce any new expectations for the independent assurance of corporate reports, and in this regard, existing approaches should be maintained.

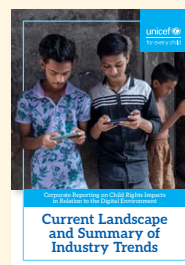
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## CORPORATE REPORTING ON CHILD RIGHTS IMPACTS IN RELATION TO THE DIGITAL ENVIRONMENT: RESOURCES



For details on how to use these disclosure recommendations, consult the accompanying [guidance for businesses](#). The guidance includes frequently asked questions and tips for preparing responsible and meaningful disclosures.



The disclosure recommendations and guidance for businesses are based on consultations and a review of 195 reports published between 2022 and 2024, as outlined in the research findings report on the [current landscape and summary of industry trends](#).



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# Introduction

Children account for approximately one third of the world's population and are a significant proportion of internet users. Digital access creates vast potential for realizing children's rights. However, the widespread prevalence of digital technologies also comes with a broad spectrum of risks and harms to which children can be particularly vulnerable. Robust corporate reporting on child rights impacts in the digital environment is essential to improving outcomes for children and to supporting long-term business resilience.

These disclosure recommendations were co-developed with businesses and practitioners as part of a partnership between UNICEF and Norges Bank Investment Management (NBIM), with research and technical contributions by consultants at Business for Social Responsibility (BSR). This work aims to:

- Champion increased public reporting by companies, including online platforms, on their child rights impacts in relation to the digital environment.

- Provide targeted child rights-based disclosures that companies can include in their mainstream financial and sustainability reporting, among others.
- Provide guidance on how child rights disclosures link with existing mandatory and voluntary reporting standards and frameworks.
- Address investor and key stakeholder concerns that child rights impacts in the digital environment are not sufficiently considered or disclosed.

The disclosure recommendations and the accompanying [guidance for business](#) were developed for all companies that engage in any digital business activities, regardless of sector, size, location, or maturity. Some of the disclosures may not be relevant for the business models of some companies. However, the 12 **core disclosures** contain the core information to demonstrate a company's approach to child rights in the digital environment and are relevant for every company.

These recommendations are presented in tables designed for ease of review and context, and feature the following content:

- **Disclosure** – Outlines prompts for the disclosure recommendation. The 12 **core disclosures** are identified with boldface text.
- **Guidance** – Offers a concise explanation of what the disclosure entails, with interpretations in plain language. Definitions of key terms including child sexual exploitation and abuse (also known as “CSEA”) are available in the accompanying [guidance for businesses](#) document.

- **Rationale** – Provides context regarding the importance of disclosure on the given topic and underscores the disclosure's relevance to child rights. These are based on insights from [General comment No. 25](#), and other sources, including real-world data on its impact on children.
- **Links to relevant regulations, frameworks or standards** – Outlines the links with relevant regulations, reporting frameworks or standards including:
  - [European Sustainability Reporting Standards \(ESRS\)](#)
  - [International Financial Reporting Standards \(IFRS\)](#) / International Sustainability Standards Board (ISSB)
  - [Global Reporting Initiative \(GRI\)](#)
  - [Digital Services Act \(DSA\)](#)

This column also includes links to voluntary reporting frameworks, such as the Tech Coalition's [Trust: Voluntary Framework for Industry Transparency](#), and authoritative sources, such as the Committee on the Rights of the Child's [General comment No. 25](#) and the [OECD Recommendation on Children in the Digital Environment](#).

## DISCLOSURE RECOMMENDATIONS

GOVERNANCE				
#	DISCLOSURE	GUIDANCE	RATIONALE DISCLOSURE ENABLES REPORT USERS TO ASSESS...	LINKS TO RELEVANT REGULATIONS, FRAMEWORKS OR STANDARDS
G1	<p><b>Core disclosure</b> – Description of the company’s commitment to respect children’s rights in the digital environment, including policies adopted and at what level these policies are approved.</p>	<p>This <b>core disclosure</b> should include a statement of whether the company recognizes children as everyone under age 18, in accordance with the Convention on the Rights of the Child.</p> <p>UNICEF strongly encourages companies to define ‘children’ as everyone under age 18. If the company uses a lower age threshold, an explanation should be provided.</p>	<ul style="list-style-type: none"> <li>✓ Whether the company’s approach to respecting child rights is based on a foundational commitment and is consistent with the Convention on the Rights of the Child.</li> </ul> <p><i>The <a href="#">Children’s Rights and Business Principles</a> emphasize that all businesses should make a policy commitment setting out their responsibility to respect human rights, including children’s rights (Principle 1).</i></p>	<ul style="list-style-type: none"> <li>■ ESRS 2 MDR-P: Policies adopted to manage material sustainability matters</li> <li>■ ESRS S4-1: Policies related to consumers and end users</li> <li>■ IFRS S1.33: Strategy and decision-making</li> <li>■ GRI 2-3: Policy commitments</li> <li>■ GRI 3-3c: Policies or commitments regarding the material topic</li> <li>■ OECD Guidelines for Digital Service Providers: 4</li> </ul>
G2	<p><b>Core disclosure</b> – Description of board and management roles (i.e., administrative, management, and supervisory bodies) in the governance and management of child rights online, including the information provided and matters addressed by them.</p>	<p>This <b>core disclosure</b> should include information about the data and insights that these bodies receive to inform their oversight and decision-making regarding child rights online.</p> <p>This information may include updates on material impacts, risks and opportunities, the results of due diligence, or other reports and assessments.</p>	<ul style="list-style-type: none"> <li>✓ Whether child rights are treated as a material issue.</li> <li>✓ Whether the company’s leadership is equipped to make informed decisions.</li> </ul>	<ul style="list-style-type: none"> <li>■ ESRS 2 GOV-1: The role of the administrative, management and supervisory bodies</li> <li>■ ESRS 2 GOV-2: Information provided to and addressed by the undertaking’s administrative, management and supervisory bodies</li> <li>■ IFRS S1.26–S1.27: Governance processes, controls and procedures</li> <li>■ GRI 2-12 –2-13: Role of the highest governance body in overseeing the management of impacts</li> </ul>

GOVERNANCE

#	DISCLOSURE	GUIDANCE	RATIONALE DISCLOSURE ENABLES REPORT USERS TO ASSESS...	LINKS TO RELEVANT REGULATIONS, FRAMEWORKS OR STANDARDS
G3	<p><b>Core disclosure</b> – Description of how the company embeds child rights in the digital environment into ongoing human rights due diligence.</p>	<p>This <b>core disclosure</b> should include processes to assess and address child rights impacts before, during and after deploying new digital products, services, features, marketing campaigns, or other relevant digital business activities.</p> <p>The disclosure should also state whether the company carries out <b>child rights due diligence</b> as a stand-alone activity, or as part of broader human rights due diligence.</p>	<ul style="list-style-type: none"> <li>✓ Whether the company identifies and addresses risks to children as a core priority or as a secondary concern and/ or with a focus only on a sub-section of relevant issues e.g. reporting of child sexual abuse materials.</li> </ul>	<ul style="list-style-type: none"> <li>■ ESRS 2 GOV-4: Statement on due diligence</li> <li>■ ESRS 2 IRO-1: Description of the process to identify and assess material impacts, risks and opportunities</li> <li>■ IFRS S1.43–S1.44: Processes to identify, assess, prioritize and monitor sustainability-related risks and opportunities</li> <li>■ GRI 2-24: Embedding policy commitments</li> <li>■ DSA articles 34, 35</li> <li>■ OECD Recommendation on Children in the Digital Environment: II(i)</li> </ul>
G4	<p><b>Core disclosure</b> – Description of the company’s efforts to ensure adequate resources are allocated to address material impacts, risks and opportunities in relation to child rights in the digital environment.</p>	<p>This <b>core disclosure</b> should include both financial and non-financial resources.</p>	<ul style="list-style-type: none"> <li>✓ Whether the company’s commitments to child rights are backed by appropriate resources.</li> <li>✓ Whether child rights considerations are prioritized in strategy, operations and resource allocation.</li> </ul>	<ul style="list-style-type: none"> <li>■ ESRS 2 MDR-A: Actions and resources in relation to material sustainability matters</li> <li>■ DSA articles 34, 35</li> </ul>
G5	<p><b>Core disclosure</b> – Description of how the company’s commitments to respect child rights in the digital environment are upheld in diverse markets.</p>	<p>This <b>core disclosure</b> should include actions to ensure equity, such as operations in diverse national, cultural or linguistic contexts.</p> <p>This could include, for example, child experience research in different countries, and trend analysis in non-English language.</p>	<ul style="list-style-type: none"> <li>✓ Whether the company’s child rights commitments are upheld across different contexts, such as location, language or culture.</li> </ul>	<ul style="list-style-type: none"> <li>■ ESRS 2 MDR-P: Policies adopted to manage material sustainability matters</li> <li>■ GRI 2-24: Embedding policy commitments</li> </ul>

GOVERNANCE

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G6	<p><b>Core disclosure</b> – Description of how the company designs operational-level grievance mechanisms to be accessible to children, taking into consideration children’s evolving capacities.</p>	<p><u>Operational-level grievance mechanisms</u> are a means through which individuals or groups can raise grievances about actual or potential human rights impacts directly with the company (or companies) concerned and seek a remedy. In the context of the digital environment, this can include online reporting tools.</p>	<p>✓ Whether the company ensures that children have access to remedy in ways that are age-appropriate, inclusive and meaningful.</p> <p><i>When reporting channels are poorly designed, children may avoid using them altogether and lose access to meaningful remedy.</i></p> <p><i>Studies from Ofcom and Thorn, for example, find that children frequently encounter harm online. But few children formally report harm due to a mix of low awareness, scepticism, social concern and design barriers.</i></p>	<ul style="list-style-type: none"> <li>■ General comment No. 25, paras. 44-48</li> <li>■ ESRS S4-3: Processes to remediate negative impacts and channels for consumers and end users to raise concerns</li> <li>■ GRI 2-25: Processes to remediate negative impacts</li> <li>■ GRI 2-26: Mechanisms for seeking advice and raising concerns</li> <li>■ DSA article 35(j)</li> <li>■ OECD Recommendation on Children in the Digital Environment: II(2b)</li> </ul>
G7	<p><b>Core disclosure</b> – Information on the activities and commitments related to exerting political influence on child rights, including the company’s lobbying activities.</p>	<p>Lobbying activities are those carried out with the objective of influencing the formulation or implementation of policy or legislation, or the decision-making processes of governments and other bodies (as per <a href="#">ESRS</a> definition). For example, these can include organising or participating in events or meetings, contributing to public consultations, and organising grassroots initiatives.</p>	<ul style="list-style-type: none"> <li>✓ Whether the company’s lobbying aligns with its stated commitments to child rights.</li> <li>✓ Whether the company uses its influence to support, or to hinder, policies that advance children’s well-being in the digital environment.</li> </ul>	<ul style="list-style-type: none"> <li>■ ESRS G1-5: Political influence and lobbying activities</li> <li>■ GRI 415: Public policy</li> </ul>

STRATEGY				
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S8	<p><b>Core disclosure</b> – Description of material impacts on child rights by the company's digital products, services or business activities, including how children might interact with these digital products, services and activities.</p>	<p>This <b>core disclosure</b> may describe a subset of the company's overall material impacts (i.e., impact materiality assessment) that is most relevant for child rights. For example, it should describe how children interact with the company's products, services and business activities, such as by consuming content, monetizing content or games, or communicating with others via their own accounts. Disclosure should describe how the company's products, services and business activities impact children, regardless of whether the company's products and services are designed for use by children.</p> <p><b>Note:</b> Children may interact with digital products and services that are not designed for them but are accessible (e.g., maps, AI chatbots, smart home devices). Adult use of products and services may also impact children (e.g., surveillance cameras, generative AI tools, sharing of CSAM).</p>	<p>✓ Whether the company is prioritizing its most significant impacts on children. This core disclosure provides report users with a foundation from which the rest of the information provided can be interpreted.</p>	<ul style="list-style-type: none"> <li>■ ESRS 2 SMB-3: Material impacts, risks and opportunities and how they interact with its strategy and business model.</li> <li>■ GRI 3-2: List of material topics</li> </ul>

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S9	<p><b>Core disclosure</b> – Description of material risks and opportunities for the company’s strategy, business model and financial position arising from the impact of the company’s digital products, services and activities on child rights.</p>	<p>This <b>core disclosure</b> may describe a subset of the company’s overall material risks and opportunities (i.e., financial materiality assessment) that is most relevant for child rights.</p> <p>For example, a company may identify that an inability to provide a safe online environment for children would result in adverse business consequences, such as a decline in active users. Such information may already be reported in, for example, a company’s Form 10-K.</p>	<p>✓ Whether the company understands how its impacts on children may influence its financial performance (e.g., long-term value creation, reputation, regulatory exposure, and ability to sustain trust among users and affected communities).</p> <p>This core disclosure provides report users with a foundation from which the rest of the information provided can be interpreted.</p>	<ul style="list-style-type: none"> <li>■ ESRS 2 SMB-3: Material, impacts, risks and opportunities, and how they interact with its strategy and business model</li> <li>■ IFRS S1.28–S1.32: Strategy; sustainability-related risks and opportunities</li> </ul>
S10	<p><b>Core disclosure</b> – Description of the interests, insights and views of children from diverse backgrounds about the company’s digital products, services and digital business activities.</p>	<p>This <b>core disclosure</b> should include a description of:</p> <ol style="list-style-type: none"> <li>How children’s interests, insights and views are gathered;</li> <li>The company’s actions to ensure it gathers the views of children from diverse backgrounds; and</li> <li>The measures that are in place to safeguard children who are directly taking part in stakeholder engagement.</li> </ol> <p><b>Note:</b> This may also include the perspective of adults who have meaningful knowledge of children’s interests, insights and views (e.g., their legitimate representatives).</p>	<p>✓ Whether the company engages with children and includes children’s perspectives in its decision-making.</p> <p><i>Children have the right to be heard in matters affecting them. Companies should give children’s views due consideration when developing digital products, services and activities.</i></p>	<ul style="list-style-type: none"> <li>■ General comment No. 25, paras. 17, 91</li> <li>■ ESRS 2 SBM-2: Interests and views of stakeholders</li> <li>■ GRI 2-29: Approach to stakeholder engagement</li> <li>■ OECD Recommendation on Children in the Digital Environment: II(2d)</li> </ul>

IMPACTS, RISKS AND OPPORTUNITIES

#	DISCLOSURE	GUIDANCE	RATIONALE DISCLOSURE ENABLES REPORT USERS TO ASSESS...	LINKS TO RELEVANT REGULATIONS, FRAMEWORKS OR STANDARDS
IRO11	<p>Description of the actions taken to protect children from hateful, harmful or illegal content, or from misinformation / disinformation in accordance with their rights and evolving capacities.</p>	<p>Disclosure should include, as relevant, actions to:</p> <ul style="list-style-type: none"> <li>a) Ensure that content moderation adheres to the principles of legitimacy, legality, necessity, and proportionality;</li> <li>b) Enforce content moderation in adherence with the principle of non-discrimination (e.g., effectiveness across multiple languages);</li> <li>c) Apply concise and intelligible content labelling (e.g., on the age-appropriateness and trustworthiness of content and visible labelling of ‘deep fakes’ and chatbots); and</li> <li>d) Ensure age-based or content-based systems to protect children from age-inappropriate content are consistent with privacy rights (e.g., data minimization)</li> </ul> <p>‘Harmful content’ may include hateful, racist, violent, pornographic and exploitative information as well as false narratives, misinformation and disinformation, and information encouraging children to engage in unlawful or harmful activities.</p> <p>Actions to enforce content moderation rules should include proactive interventions to prevent children’s exposure to harmful but legal content.</p> <p><b>Note:</b> This disclosure does not encompass child sexual abuse materials (CSAM); refer to disclosure IRO13.</p>	<ul style="list-style-type: none"> <li>✓ Whether the company’s content governance practices relevant to preventing children’s exposure to harmful content are effective, fair, and rights-respecting.</li> </ul> <p><i>Evidence from around the world illustrates the broad impacts on children related to different types of harmful content. For example, according to a <a href="#">report by the UNICEF Office of Research – Innocenti</a>, 77% of children surveyed in the Philippines said they were unable to verify the truth of online information, and 40% of children in Uruguay said they were exposed to violent content online.</i></p>	<ul style="list-style-type: none"> <li>■ General comment No. 25, paras. 54-56, 96</li> <li>■ ESRS 2 MDR-A: Actions and resources in relation to material sustainability matters</li> <li>■ ESRS S4-4: Taking action on material impacts on consumers and end users</li> <li>■ GRI 3-3(d): Management of material topics</li> <li>■ DSA articles 28, 34, 35</li> <li>■ OECD Guidelines for Digital Service Providers: 1b</li> </ul>

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IRO12	Description of the actions taken to protect children from violence and aggression in the digital environment, including hateful, harmful and illegal conduct.	<p>Disclosure should include, as relevant, actions to extend protections to all children, including children with disabilities, and children in disadvantaged or vulnerable situations.</p> <p><b>Note:</b> 'Violence and aggression' includes: harassment, bullying and doxxing; promotion of or incitement to suicide, life-threatening activities, and self-harming behaviours (e.g., cutting) or eating disorders; hostility, threats, hate speech and receiving hateful communications; and gender-based violence.</p>	<ul style="list-style-type: none"> <li>✓ Whether the company has effective protocols and systems in place to prevent, detect and mitigate the effects of violence and aggression in the digital environment.</li> <li>✓ Whether the company's controls unduly impact other child rights or exclude children in vulnerable or disadvantaged situations.</li> </ul> <p><i>UNICEF research involving more than 25,000 children shows that those who encountered online hate and discrimination had lower emotional well-being, experienced greater anxiety, had more suicidal thoughts and behaviours, and engaged in more self-harm.</i></p>	<ul style="list-style-type: none"> <li>■ General comment No. 25, para. 92</li> <li>■ ESRS 2 MDR-A: Actions and resources in relation to material sustainability matters</li> <li>■ ESRS S4-4: Taking action on material impacts on consumers and end users</li> <li>■ GRI 3-3(d): Management of material topics</li> <li>■ DSA articles 28, 34, 35</li> <li>■ OECD Guidelines for Digital Service Providers: 1</li> </ul>

IMPACTS, RISKS AND OPPORTUNITIES

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IRO13	Description of the actions taken to detect and combat the production, purchasing, selling, possession, distribution and transmission of child sexual abuse materials (CSAM), including AI-generated CSAM.	<p>Disclosure should include, as relevant, actions to:</p> <ul style="list-style-type: none"> <li>a) Establish ‘notice and takedown’ procedures and efforts to block or remove CSAM notified by a trusted flagger recognized by law;</li> <li>b) Proactively detect CSAM in keeping with the principles of legality, necessity, proportionality, and in the least intrusive option available without impairing the essence of the individual’s right to privacy;</li> <li>c) Address non-consensual creation or sharing of sexualized text or images / videos;</li> <li>d) Report CSAM to law enforcement or other designated reporting body; and</li> <li>e) Support children to safely seek advice and assistance when it relates to self-generated sexual content (or sexual content generated by the child him/herself).</li> </ul>	<ul style="list-style-type: none"> <li>✓ Whether and how effectively the company manages CSAM, including to what extent its measures are grounded in best practices, and how due consideration is given to emerging risks (e.g., AI-generated CSAM).</li> </ul> <p><i>CSAM creates a permanent record of a child’s abuse for their abuser. CSAM can be weaponized to manipulate the child further, e.g., by obtaining more images, arranging a physical meeting, or extorting money.</i></p>	<ul style="list-style-type: none"> <li>■ General comment No. 25, paras. 81, 118</li> <li>■ ESRS 2 MDR-A: Actions and resources in relation to material sustainability matters</li> <li>■ ESRS S3-4: Taking action on material impacts on affected communities</li> <li>■ GRI 3-3: Management of material topics</li> <li>■ DSA articles 28, 34, 35</li> <li>■ UNICEF Legislating for the Digital Age, p. 85</li> </ul>

IMPACTS, RISKS AND OPPORTUNITIES

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IRO14	Description of actions taken to prevent individuals from grooming and/or soliciting children for sexual purposes through digital environments.	Disclosure should include, as relevant, actions to prevent individuals seeking to solicit and/or groom a child from participating in online child sexual abuse through livestreaming or sexual extortion, as well as other specific crimes relating to online child sexual exploitation and abuse. Disclosure should also highlight actions to extend protection to children with disabilities or children in other vulnerable situations who may be more exposed to risks of sexual exploitation and abuse in the digital environment.	<ul style="list-style-type: none"> <li>✓ Whether the company is implementing targeted, risk-based safeguards in online environments.</li> <li>✓ Whether the company understands its role in broader ecosystem efforts to prevent and disrupt grooming.</li> </ul> <p><i>According to data gathered by the <a href="#">Disrupting Harm</a> project, millions of children across 13 countries were subjected to online child sexual exploitation and abuse in 2020 alone. The proportion of children subjected to online child sexual exploitation and abuse ranged from 1% to 20%, depending on the country – and these estimates are likely to be underreported. Only 3% of victims of online child sexual exploitation and abuse called a helpline for support, on average, and likewise only 3% contacted the police.</i></p>	<ul style="list-style-type: none"> <li>■ General comment No. 25 paras. 81, 92</li> <li>■ ESRS 2 MDR-A: Actions and resources in relation to material sustainability matters</li> <li>■ ESRS S4-4: Taking action on material impacts on consumers and end users</li> <li>■ GRI 3-3(d): Management of material topics</li> <li>■ DSA articles 28, 34, 35</li> </ul>

IMPACTS, RISKS AND OPPORTUNITIES

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IRO15	Description of actions taken to embed privacy protections into digital products, services and activities that may impact children.	<p>Disclosure should include, as relevant, actions to ensure that:</p> <ul style="list-style-type: none"> <li>a) Malicious or unintentional violations of children’s privacy are prevented;</li> <li>b) No more user information is collected, processed, aggregated, or shared than is necessary for the stated purpose or without informed consent (e.g., by child, parent, caregiver);</li> <li>c) Anonymity is not routinely used to hide harmful or illegal behaviour, such as hate speech or sexual exploitation and abuse;</li> <li>d) Location-specific features do not place children at risk of harm;</li> <li>e) Children and their parents and/or caregivers can easily access stored data, rectify inaccurate or outdated data, and request the deletion of their data;</li> <li>f) Children, parents and caregivers are provided information in child-friendly language and accessible formats;</li> <li>g) Robust processes are in place for obtaining informed and freely given consent from children and/or their parents and other caregivers before processing children’s data; and</li> <li>h) Consent is informed, meaningful, and given by the child or, depending on the child’s age and evolving capacity, by the parent or caregiver.</li> </ul> <p><b>Note:</b> Digital products and services that may impact children include those that do not target children as primary users. This includes connected devices or embedded sensors within settings where children spend time (e.g., public streets, libraries, venues, business premises).</p>	<ul style="list-style-type: none"> <li>✓ Whether the company is committed to privacy across a wide range of digital environments, including those not traditionally viewed as ‘child-directed’.</li> <li>✓ Whether the company has robust measures in place to prevent both malicious and unintentional privacy violations.</li> </ul> <p><i>Existing privacy and fairness concerns stemming from the collection of adults’ data are magnified when it comes to the collection of data from children, given their greater cognitive, emotional and physical vulnerabilities. More information on this topic is available in <a href="#">UNICEF’s Better Governance of Children’s Data: A manifesto and Policy Guidance on AI for Children</a>.</i></p>	<ul style="list-style-type: none"> <li>■ General comment No. 25 paras. 67-78</li> <li>■ ESRS 2 MDR-A: Actions and resources in relation to material sustainability matters</li> <li>■ ESRS S4-4: Taking action on material impacts on consumers and end users</li> <li>■ GRI 3-3: Management of material topics</li> <li>■ GRI 418: Customer privacy</li> <li>■ DSA articles 28, 34, 35</li> <li>■ OECD Guidelines for Digital Service Providers: 3</li> </ul>

IMPACTS, RISKS AND OPPORTUNITIES

#	DISCLOSURE	GUIDANCE	RATIONALE DISCLOSURE ENABLES REPORT USERS TO ASSESS...	LINKS TO RELEVANT REGULATIONS, FRAMEWORKS OR STANDARDS
IRO16	Description of actions taken to ensure that children’s rights are respected in commercial advertising and marketing online.	<p>Disclosure should include, as relevant, actions taken to ensure that:</p> <ul style="list-style-type: none"> <li>a) Children are not profiled or targeted for any commercial purposes based on their actual or inferred characteristics, including group or collective data;</li> <li>b) Commercially driven content – including, but not limited to, advertising, sponsorship and product placement – is distinctively identified via labels, icons or other visual cues; and</li> <li>c) Children are not exposed to: <ul style="list-style-type: none"> <li>+ Neuromarketing, emotional analytics, immersive advertising, or advertising in virtual and augmented reality environments;</li> <li>+ Misleading advertising, or highly persuasive or gambling-like design features, in digital play environments; and/or</li> <li>+ Promotions for unhealthy products, including unhealthy food and beverages, alcohol, drugs, and tobacco and other nicotine products.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>✓ Whether the company’s monetization strategies respect the best interests of the child and comply with evolving expectations for responsible digital marketing.</li> </ul> <p><i>Digital marketing can lead to an array of <u>adverse child rights impacts</u>. It may, for example, exploit their vulnerabilities, as children are less able to distinguish between organic and sponsored content. Targeted advertising that leverages children’s sensitive data may reinforce stereotypes in ways that violate their privacy, or exclude them from certain opportunities. Marketing content can also be harmful because children may not fully understand disclosures about free trials, subscriptions, in-app microtransactions, or the relationship between real currency, and game or online currency.</i></p>	<ul style="list-style-type: none"> <li>■ General comment No. 25, paras. 40-42, 97, 110</li> <li>■ ESRS 2 MDR-A: Actions and resources in relation to material sustainability matters</li> <li>■ ESRS S4-4: Taking action on material impacts on consumers and end users</li> <li>■ GRI 3-3(d): Management of material topics</li> <li>■ GRI 417: Marketing and labelling</li> <li>■ DSA articles 28, 34, 35</li> <li>■ OECD Recommendation on Children in the Digital Environment: II(2f)</li> </ul>

## IMPACTS, RISKS AND OPPORTUNITIES

#	DISCLOSURE	GUIDANCE	RATIONALE DISCLOSURE ENABLES REPORT USERS TO ASSESS...	LINKS TO RELEVANT REGULATIONS, FRAMEWORKS OR STANDARDS
IRO17	Description of actions taken to ensure children's rights with regard to labour in the digital environment and related opportunities for remuneration are protected.	<p>Disclosure should include, as relevant:</p> <ul style="list-style-type: none"> <li><b>a)</b> Safeguards, contracts and policies in place for monetized content heavily or exclusively featuring children;</li> <li><b>b)</b> Safeguards, contracts and policies in place for monetized content heavily or exclusively published, developed and/or created by children;</li> <li><b>c)</b> Actions taken in the best interests of the child for monetized accounts or content that heavily or exclusively features children (e.g., family vlogs, fundraising campaigns); and</li> <li><b>d)</b> Other relevant actions to ensure that the remuneration of children in the digital environment does not harm their health or development.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Whether and how effectively the company addresses the impacts, risks and opportunities arising from the role of children as developers, content creators and contributors to platform value, especially when these roles are monetized.</li> </ul> <p>This disclosure also enables report users to understand the relationship between (a) supporting child participation, engagement and creativity online without economic exploitation and (b) the company's business model and incentives.</p>	<ul style="list-style-type: none"> <li>■ General comment No. 25, paras. 112-113</li> <li>■ ESRS 2 MDR-A: Actions and resources in relation to material sustainability matters</li> <li>■ ESRS S2-4: Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers</li> <li>■ ESRS S4-4: Taking action on material impacts on consumers and end users</li> <li>■ GRI 3-3(d): Management of material topics</li> <li>■ GRI 408: Child labour</li> <li>■ DSA articles 28, 34, 35</li> </ul>
IRO18	Description of actions taken to protect children from crime and conflicts in the digital environment.	<p>Disclosure should describe whether any of the advanced technologies are being targeted for use by children.</p> <p><b>Note:</b> Advanced technology may include artificial intelligence (including generative AI), biometric technologies, the internet of things, and extended reality.</p>	<ul style="list-style-type: none"> <li>✓ Whether the company conducts child rights-based due diligence before designing, developing or deploying advanced technologies.</li> </ul> <p>This disclosure also enables report users to assess the relationship between impacts on children and the company's longer-term plans for investment, revenue and growth.</p>	<ul style="list-style-type: none"> <li>■ ESRS 2 MDR-A: Actions and resources in relation to material sustainability matters</li> <li>■ ESRS S4-4: Taking action on material impacts on consumers and end users</li> <li>■ GRI 3-3(d): Management of material topics</li> <li>■ DSA articles 28, 34, 35</li> <li>■ OECD Guidelines for Digital Service Providers: 1c</li> </ul>

IMPACTS, RISKS AND OPPORTUNITIES

#	DISCLOSURE	GUIDANCE	RATIONALE DISCLOSURE ENABLES REPORT USERS TO ASSESS...	LINKS TO RELEVANT REGULATIONS, FRAMEWORKS OR STANDARDS
IRO19	Description of actions taken to protect children from recruitment and exploitation in the digital environment to commit crime and participate in armed conflicts.	<p>Disclosure should include, as relevant, actions to prevent:</p> <ul style="list-style-type: none"> <li>a) Technology-facilitated recruitment and exploitation of children by criminal groups;</li> <li>b) Recruitment and exploitation of children to participate in violence (including by armed groups, some of which may be designated as terrorist or violent extremist); and</li> <li>c) Identity theft and fraud targeting child users.</li> </ul> <p><b>Note:</b> Crimes related to child sexual abuse materials (CSAM) should be described in IRO13; online child sexual exploitation and abuse should be described in IRO14.</p>	<ul style="list-style-type: none"> <li>✓ Whether the company is addressing impacts on children that intersect with broader societal harms and conflict dynamics.</li> <li>✓ Whether company is taking proactive steps to identify and mitigate threats that may disproportionately affect children.</li> </ul>	<ul style="list-style-type: none"> <li>■ General comment No. 25, paras. 115-116, 122, 83</li> <li>■ ESRS 2 MDR-A: Actions and resources in relation to material sustainability matters</li> <li>■ ESRS S3-4: Taking action on material impacts on affected communities</li> <li>■ ESRS S4-4: Taking action on material impacts on consumers and end users</li> <li>■ GRI 3-3(d): Management of material topics</li> <li>■ DSA articles 28, 34, 35</li> </ul>
IRO20	Description of actions taken to address actual and potential impacts on children’s health, welfare and mental well-being in relation to the digital environment.	<p>Disclosure should include, as relevant, action to:</p> <ul style="list-style-type: none"> <li>a) Support a healthy balance between digital and non-digital activities and sufficient rest;</li> <li>b) Ensure digital health products and services limit the processing of children’s data to what is necessary for the performance of the service and do not create or increase inequalities in children’s access to in-person health services; and</li> <li>c) Limit the processing of children’s health data (e.g., health details shared with AI companions and related products).</li> </ul>	<ul style="list-style-type: none"> <li>✓ Whether and how effectively the company is addressing children’s developmental, mental and physical needs when designing, developing and deploying digital products, services and activities.</li> </ul>	<ul style="list-style-type: none"> <li>■ General comment No. 25, paras. 94, 96, 98</li> <li>■ ESRS 2 MDR-A: Actions and resources in relation to material sustainability matters</li> <li>■ ESRS S4-4: Taking action on material impacts on consumers and end users</li> <li>■ GRI 3-3(d): Management of material topics</li> <li>■ GRI 416: Customer health and safety</li> <li>■ GRI 418: Customer privacy</li> <li>■ DSA articles 28, 34, 35</li> <li>■ OECD Guidelines for Digital Service Providers: 1b</li> </ul>

IMPACTS, RISKS AND OPPORTUNITIES

#	DISCLOSURE	GUIDANCE	RATIONALE DISCLOSURE ENABLES REPORT USERS TO ASSESS...	LINKS TO RELEVANT REGULATIONS, FRAMEWORKS OR STANDARDS
IRO21	Description of actions taken to address discrimination in how children may access or experience the company's digital products, services, and activities.	<p>Disclosure should include, as relevant, actions to:</p> <ul style="list-style-type: none"> <li>a) Overcome digital exclusion (e.g., providing low-cost access to connectivity in schools);</li> <li>b) Ensure access, digital literacy, privacy, and online safety for girls;</li> <li>c) Prevent filtering, profiling or decision-making based on biased, partial or unfairly obtained data concerning children;</li> <li>d) Ensure non-discrimination in the development and/or use of algorithms; and</li> <li>e) Ensure adequate content moderation across languages.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Whether the company recognizes and is addressing inequalities in the digital environment.</li> <li>✓ Whether the company implements measures to ensure that all children benefit from technological advancements.</li> </ul>	<ul style="list-style-type: none"> <li>■ General comment No. 25, paras. 9-11</li> <li>■ ESRS 2 MDR-A: Actions and resources in relation to material sustainability matters</li> <li>■ ESRS S4-4: Taking action on material impacts on consumers and end users</li> <li>■ GRI 3-3(d): Management of material topics</li> <li>■ GRI 406: Non-discrimination</li> <li>■ DSA articles 28, 34, 35</li> <li>■ OECD Recommendation on Children in the Digital Environment: II(4)</li> </ul>

IMPACTS, RISKS AND OPPORTUNITIES

#	DISCLOSURE	GUIDANCE	RATIONALE DISCLOSURE ENABLES REPORT USERS TO ASSESS...	LINKS TO RELEVANT REGULATIONS, FRAMEWORKS OR STANDARDS
IRO22	Description of actions taken to ensure respect for children's right to access information and realize their 'freedoms' in the digital environment.	<p>Disclosure should include, as relevant, actions to ensure:</p> <ul style="list-style-type: none"> <li>a) The provision of diverse, accessible and beneficial content for all children, including children with disabilities and children belonging to ethnic, linguistic, Indigenous and other minority groups;</li> <li>b) Search and recommendation systems do not prioritize paid content with a commercial or political motivation over children's choices;</li> <li>c) Restrictions such as filters, including safety actions, are legitimate, lawful, necessary and proportionate, and communicated to children in age-appropriate language;</li> <li>d) Automated processes for information filtering, profiling, marketing and decision-making do not supplant, manipulate or interfere with children's ability to form and express their opinions in the digital environment; and</li> <li>e) Where emotional analytics are used, a description of actions to ensure these are not deployed on children.</li> </ul> <p><b>Note:</b> 'Freedoms' in the digital environment include children's right to freedom of opinion and expression, association and peaceful assembly, and thought, conscience and religion.</p>	<ul style="list-style-type: none"> <li>✓ Whether the company recognizes and is addressing risks to children's freedom of expression and related rights</li> <li>✓ Whether the company addresses the tension between children's freedoms and safety online.</li> </ul>	<ul style="list-style-type: none"> <li>■ General comment No. 25, paras. 52-53, 59, 61-62</li> <li>■ ESRS 2 MDR-A: Actions and resources in relation to material sustainability matters</li> <li>■ ESRS S4-4: Taking action on material impacts on consumers and end users</li> <li>■ GRI 3-3: Management of material topics</li> <li>■ DSA articles 28, 34, 35</li> <li>■ OECD Recommendation on Children in the Digital Environment: II(3b)</li> </ul>

IMPACTS, RISKS AND OPPORTUNITIES

#	DISCLOSURE	GUIDANCE	RATIONALE DISCLOSURE ENABLES REPORT USERS TO ASSESS...	LINKS TO RELEVANT REGULATIONS, FRAMEWORKS OR STANDARDS
IRO23	Description of actions taken to ensure respect for children’s right to education.	<p>Disclosure should include, as relevant, actions to ensure that digital education products and services are safe, inclusive, impactful, lead to improved learning outcomes and that they do not create or worsen inequalities in children’s access to education services.</p> <p><b>Note:</b> Digital education products and services may create or worsen inequalities where (for example):</p> <ul style="list-style-type: none"> <li>■ They are not built to ensure access for every learner, regardless of gender, disability or linguistic divides or access to connectivity or devices;</li> <li>■ Their cost significantly limits the equitable access to digital learning resources or diverts resources away from in-person education services;</li> <li>■ Where students’ level of access to digital devices and connectivity impacts their academic performance in relation to their peers.</li> </ul> <p>Providers of digital education products and services should also consult the <a href="#">EdTech for Good Framework</a> for further guidance and criteria on safe, inclusive and impactful EdTech.</p>	<ul style="list-style-type: none"> <li>✓ Whether the company ensures respect for children’s right to education, including through its influence on broader education ecosystems.</li> <li>✓ Whether the company’s digital educational products are built in a way that bridges the digital divide in education rather than worsening it, including cost, accessibility, connectivity and device requirements.</li> <li>✓ Whether the company’s digital education products are improving learning outcomes through evidence-based approaches.</li> <li>✓ Whether children’s right to education is respected even when the company’s products, services and activities are not explicitly marketed as ‘educational’ (e.g., connectivity infrastructure, devices, platforms, digital tools).</li> </ul>	<ul style="list-style-type: none"> <li>■ General comment No. 25, paras. 102-103</li> <li>■ ESRS 2 MDR-A: Actions and resources in relation to material sustainability matters</li> <li>■ ESRS S4-4: Taking action on material impacts on consumers and end users</li> <li>■ GRI 3-3(d): Management of material topics</li> <li>■ DSA articles 28, 34, 35</li> <li>■ OECD Recommendation on Children in the Digital Environment: II(4)</li> </ul>

IMPACTS, RISKS AND OPPORTUNITIES

#	DISCLOSURE	GUIDANCE	RATIONALE DISCLOSURE ENABLES REPORT USERS TO ASSESS...	LINKS TO RELEVANT REGULATIONS, FRAMEWORKS OR STANDARDS
IRO24	Description of actions taken to ensure respect for children’s rights to culture, leisure and play.	<p>Disclosure should include, as relevant, actions to ensure:</p> <ul style="list-style-type: none"> <li>a) Design of digital play and related activities support children’s well-being, including their feelings of autonomy; and</li> <li>b) Age ratings, labelling or certification do not curtail children’s access to the digital environment as a whole or interfere with their opportunities for leisure or their other rights</li> </ul> <p><b>Note:</b> Even if a company does not create play-focused products, this disclosure should acknowledge and address the ways its platforms or technologies may shape children’s access to play and cultural participation – whether directly or indirectly.</p>	<ul style="list-style-type: none"> <li>✓ Whether the company acknowledges and respects children’s right to culture, leisure and play.</li> </ul> <p>This disclosure can also be an opportunity to demonstrate how the company promotes inclusive and age-appropriate leisure experiences for all children.</p>	<ul style="list-style-type: none"> <li>■ General comment No. 25, para. 111</li> <li>■ ESRS 2 MDR-A: Actions and resources in relation to material sustainability matters</li> <li>■ ESRS S4-4: Taking action on material impacts on consumers and end users</li> <li>■ GRI 3-3(d): Management of material topics</li> <li>■ DSA articles 28, 34, 35</li> </ul>
IRO25	Description of the research strategy the company uses to gain a better understanding of the nature, severity and likelihood of its material impacts on child rights.	<p>Disclosure should include, as relevant:</p> <ul style="list-style-type: none"> <li>a) A summary of the main research findings or references to them;</li> <li>b) How the company makes the research findings publicly available;</li> <li>c) A description of how research findings have been embedded into child rights due diligence; and</li> <li>d) A description of any external research used by the company to inform its responses and decision-making on child rights impacts.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Whether the company is taking an evidence-based approach to its impacts on children.</li> <li>✓ Whether the company is enhancing its child rights due diligence via high-quality research.</li> </ul>	<ul style="list-style-type: none"> <li>■ ESRS 2 MDR-A: Actions and resources in relation to material sustainability matters</li> <li>■ ESRS S4-4: Taking action on material impacts on consumers and end users</li> <li>■ GRI 3-3(d): Management of material topics</li> <li>■ GRI 416: Customer health and safety</li> <li>■ DSA articles 28, 34, 35, 40</li> </ul>

## IMPACTS, RISKS AND OPPORTUNITIES

#	DISCLOSURE	GUIDANCE	RATIONALE DISCLOSURE ENABLES REPORT USERS TO ASSESS...	LINKS TO RELEVANT REGULATIONS, FRAMEWORKS OR STANDARDS
IRO26	Description of the company's participation in collaborative initiatives that support the respect, protection, and enjoyment of child rights in the digital environment.	Disclosure may include a description of: <ul style="list-style-type: none"> <li>a) Voluntary contributions;</li> <li>b) Multi-company and multi-stakeholder initiatives;</li> <li>c) Research partnerships to address digital divides or online harms against children;</li> <li>d) Efforts to innovate in the best interests of the child; or</li> <li>e) Other support for the realization of children's rights in the digital environment.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Whether the company has identified where system-wide approaches are needed to address its child rights impacts, risks and opportunities.</li> <li>✓ Whether the company is a full and active participant in system-wide approaches by learning from others, conveying lessons, and contributing to collective solutions.</li> </ul>	<ul style="list-style-type: none"> <li>■ General comment No. 25, paras. 123, 39, 55, 59, 84</li> <li>■ ESRS 2 MDR-A: Actions and resources in relation to material sustainability matters</li> <li>■ GRI 3-3(d): Management of material topics</li> <li>■ GRI 2-28: Membership associations</li> <li>■ DSA articles 28, 34, 35</li> <li>■ OECD Recommendation on Children in the Digital Environment: II(5)</li> </ul>
IRO27	Description of the company's age assurance actions, the purpose of deploying these actions, and the process for selecting appropriate tools and methods.	This disclosure should include, as relevant, a description of: <ul style="list-style-type: none"> <li>a) Age assurance systems deployed to prevent children from acquiring access to products and services that are illegal for them to own or access (e.g., alcohol);</li> <li>b) Information on how age assurance systems are consistent with data protection and safeguarding requirements; and</li> <li>c) Mechanisms or processes in place for children or parents and caregivers to appeal incorrect age estimates.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Whether the company has a robust and well-considered approach to age assurance tools.</li> <li>✓ How the company navigates the tension between different goals (e.g., privacy, safety, expression).</li> </ul> Disclosure also allows the company to demonstrate transparency about any inherent challenges and limitations of available tools, helping stakeholders understand trade-offs and support the collaborative ongoing development of more effective, rights-respecting solutions.	<ul style="list-style-type: none"> <li>■ General comment No. 25, para. 114</li> <li>■ ESRS 2 MDR-A: Actions and resources in relation to material sustainability matters</li> <li>■ ESRS S4-4: Taking action on material impacts on consumers and end users</li> <li>■ GRI 3-3(d): Management of material topics</li> <li>■ DSA articles 28, 34, 35</li> <li>■ OECD Guidelines for Digital Service Providers: 1d</li> </ul>

IMPACTS, RISKS AND OPPORTUNITIES

#	DISCLOSURE	GUIDANCE	RATIONALE DISCLOSURE ENABLES REPORT USERS TO ASSESS...	LINKS TO RELEVANT REGULATIONS, FRAMEWORKS OR STANDARDS
IRO28	Description of safety information and timely advice the company makes available to children, parents and caregivers – in accessible formats, with content on beneficial digital activities, as well as on navigating risks and harms in the digital environment.	Disclosure should include, as relevant, an account of how the company: <ul style="list-style-type: none"> <li>a) Provides age-appropriate explanations to children (or parents and caregivers for very young children) of their terms of service;</li> <li>b) Ensures information provided is also available in formats accessible to children with disabilities;</li> <li>c) Evaluates the effectiveness of this guidance or resources; and</li> <li>d) Promotes awareness among parents and caregivers of the need to respect children's evolving autonomy, capacities and privacy.</li> </ul>	<ul style="list-style-type: none"> <li>✓ How the company enables children, parents and caregivers to make informed decisions, which plays an essential role in protecting, respecting and fulfilling child rights in the digital environment.</li> </ul>	<ul style="list-style-type: none"> <li>■ General comment 25, paras. 36, 39, 92</li> <li>■ ESRS 2 MDR-A: Actions and resources in relation to material sustainability matters</li> <li>■ ESRS S4-4: Taking action on material impacts on consumers and end users</li> <li>■ GRI 3-3(d): Management of material topics</li> <li>■ GRI 416: Customer health and safety</li> <li>■ DSA articles 28, 34, 35</li> <li>■ OECD Guidelines for Digital Service Providers: 2</li> </ul>
IRO29	Description of actions to ensure parents and caregivers are able to provide guidance and support to children in accordance with their evolving capacities.	Disclosure should include, as relevant, a description of: <ul style="list-style-type: none"> <li>a) How the effectiveness of parental control tools is evaluated;</li> <li>b) Available guidance for parents and caregivers, and how the effectiveness of this guidance is evaluated;</li> <li>c) How available parental control tools are designed to ensure that monitoring of a child's digital activity is proportionate and in accordance with the child's evolving capacities;</li> <li>d) Actions to ensure children are informed and give consent regarding how their content or activity is shared with parents or caregivers, in accordance with the child's evolving capacities; and</li> <li>e) Actions to protect children in cases where parents or caregivers might place them at risk.</li> </ul>	<ul style="list-style-type: none"> <li>✓ How the company supports the role played by parents and caregivers (including through parental controls) and addresses risks that may arise in regard to their use.</li> </ul> <p><i>Parents and caregivers play an important role in guiding a child's digital activity. But some parental control tools may also present risks to child rights, such as privacy and freedom of expression - particularly when they do not account for the child's evolving capacities and growing ability to participate in decisions about their digital lives. Likewise, the availability of these tools does not necessarily equate to use or improved outcomes for children.</i></p>	<ul style="list-style-type: none"> <li>■ General comment No. 25, paras. 76, 88, 103</li> <li>■ ESRS 2 MDR-A: Actions and resources in relation to material sustainability matters</li> <li>■ ESRS S4-4: Taking action on material impacts on consumers and end users</li> <li>■ GRI 3-3(d): Management of material topics</li> <li>■ DSA articles 28, 34, 35</li> <li>■ OECD Recommendation on Children in the Digital Environment: II(2a-c)</li> </ul>

## METRICS AND TARGETS

#	DISCLOSURE	GUIDANCE	RATIONALE DISCLOSURE ENABLES REPORT USERS TO ASSESS...	LINKS TO RELEVANT REGULATIONS, FRAMEWORKS OR STANDARDS
MT30	<b>Core disclosure</b> – Number of children (known or estimated) who use, access or may be impacted by the company's digital products, services and activities, segmented by age, service and/ or location.	Where active user metrics are used (e.g., Daily Active Users, Monthly Active Users), this <b>core disclosure</b> should describe or reference the methodology used to generate this metric. This metric should be expressed as a number and as a percentage of all users. Where possible, the percentage of child users across age ranges should be reflected (e.g., 0-5, 6-9, 10-12, 13-15 and 16-17).	This core disclosure provides report users with a foundation from which the rest of the information provided can be interpreted.	<ul style="list-style-type: none"> <li>■ ESRS 2 SBM-1: Strategy, business model and value chain</li> <li>■ GRI 2-6: Activities, value chain and other business relationships</li> </ul>
MT31	<b>Core disclosure</b> – Metrics and targets used by the company, if any, to evaluate its child rights performance.	For this <b>core disclosure</b> , it is recognized that different companies may set different metrics and targets, depending on the nature of their digital business activities. Disclosure should include, as relevant or applicable: <ul style="list-style-type: none"> <li>a) Metrics used to track the effectiveness of policies, strategies, and actions over time; and</li> <li>b) Measurable, time-bound and outcome-oriented targets set by the company in relation to child rights, along with its progress towards achieving these targets over time.</li> </ul> <p><b>Note:</b> Disclosure should include an accompanying explanatory narrative to enable report users to interpret relevant past and future trends.</p>	<ul style="list-style-type: none"> <li>✓ How the company tracks the effectiveness of its policies, strategies and actions to address child rights in the digital environment, assesses its overall progress towards goals, objectives and targets over time.</li> <li>✓ Whether the company can describe these actions in a coherent and clearly understandable way.</li> </ul> <p>This core disclosure provides report users with a foundation from which the rest of the information provided can be interpreted.</p>	<ul style="list-style-type: none"> <li>■ ESRS 2 MDR-M: Metrics in relation to material sustainability matters</li> <li>■ ESRS 2 MDR-T: Tracking effectiveness of policies and actions through targets</li> <li>■ IFRS S1.45 –S1.53: Metrics and targets</li> <li>■ GRI 3-3(e): Management of material topics</li> <li>■ DSA article 15</li> </ul>

METRICS AND TARGETS

#	DISCLOSURE	GUIDANCE	RATIONALE DISCLOSURE ENABLES REPORT USERS TO ASSESS...	LINKS TO RELEVANT REGULATIONS, FRAMEWORKS OR STANDARDS
MT32	<p>Disclose what metrics, if any, are used by the company to track and evaluate the effectiveness of its <a href="#">child rights by design</a> methods.</p>	<p>Disclosure may include, as relevant or applicable:</p> <ul style="list-style-type: none"> <li>a) Year-on-year improvements in the proactive removal of content that violates the platform’s child safety policies;</li> <li>b) Percentage of child users who modify their default account settings;</li> <li>c) Percentage of child accounts with ‘family pairing’ or ‘parental controls’ enabled; and</li> <li>d) Count of children whose perspectives were engaged during reporting period, and through what means.</li> </ul> <p><b>Note:</b> Disclosure should include an accompanying narrative to enable report users to interpret relevant past and future trends.</p>	<ul style="list-style-type: none"> <li>✓ How the company evaluates the effectiveness of its ‘child rights by design’ efforts.</li> <li>✓ Whether the company can explain how these evaluations are conducted and clearly describe the results.</li> </ul>	<ul style="list-style-type: none"> <li>■ ESRS 2 MDR-M: Metrics in relation to material sustainability matters</li> <li>■ ESRS 2 MDR-T: Tracking effectiveness of policies and actions through targets</li> <li>■ ESRS S4-4: Taking action on material impacts on consumers and end -users, and approaches to; managing material risks and pursuing material opportunities related to consumers and end users; and effectiveness of those actions</li> <li>■ IFRS S1.45–S1.53: Metrics and targets</li> <li>■ GRI 3-3(e): Management of material topics</li> </ul>

METRICS AND TARGETS

#	DISCLOSURE	GUIDANCE	RATIONALE DISCLOSURE ENABLES REPORT USERS TO ASSESS...	LINKS TO RELEVANT REGULATIONS, FRAMEWORKS OR STANDARDS
MT33	<p>Total number of reports submitted by children (known or estimated), segmented by service, action taken, and as a percentage of total reports.</p>	<p>Disclosure may include, as relevant or available:</p> <ul style="list-style-type: none"> <li>a) Number of reports submitted by child user accounts;</li> <li>b) Number of reports submitted by child user accounts, <i>segmented by service</i> (e.g., if the company manages a gaming service and a messaging platform);</li> <li>c) Number of reports submitted by child user accounts, <i>segmented by the resolution taken</i>; and</li> <li>d) Percentage of reporting submitted by child user accounts compared to all reports submitted on the platform (e.g., During the July–December reporting period, grievance reports submitted by child user accounts represented 9% of the overall volume of reports received).</li> </ul> <p><b>Note:</b> Disclosure should include an accompanying narrative to enable report users to interpret relevant past and future trends (e.g., distinguishing between increased prevalence of harm versus increased uptake of reporting tools). Where identifying reporters who are children is not possible, this quantitative metric may be replaced by a qualitative narrative</p>	<ul style="list-style-type: none"> <li>✓ Whether reporting channels are available and accessible to children, and whether they are used for/by children.</li> <li>✓ Whether the company is able to clearly describe how access to remedy for children may be secured in practice.</li> </ul> <p>This disclosure can also help spread best practice knowledge throughout the broader industry, by allowing stakeholders understand actions taken in response to children’s reports.</p>	<ul style="list-style-type: none"> <li>■ ESRS S4-3: Processes to remediate negative impacts and channels for consumers and end users to raise concerns</li> <li>■ GRI 2-25: Processes to remediate negative impacts</li> <li>■ GRI 2-26: Mechanisms for seeking advice and raising concerns</li> <li>■ DSA article 35(j)</li> </ul>

## METRICS AND TARGETS

#	DISCLOSURE	GUIDANCE	RATIONALE DISCLOSURE ENABLES REPORT USERS TO ASSESS...	LINKS TO RELEVANT REGULATIONS, FRAMEWORKS OR STANDARDS
MT34	Total number of reports submitted concerning children, segmented by service, action taken, and as a percentage of total reports.	<p>A report 'concerning children' includes any reports submitted by child or adult accounts where the subject of the report relates to children. This may include, as relevant or available:</p> <ul style="list-style-type: none"> <li>a) Suspected underage user accounts;</li> <li>b) Content featuring children in harmful or illegal ways;</li> <li>c) Content that is visible to children but should not be;</li> <li>d) Children's reports of harassment or bullying; and</li> <li>e) Inappropriate advertising to children.</li> </ul> <p><b>Note:</b> Disclosure should include an accompanying narrative to enable report users to interpret relevant past and future trends.</p>	<ul style="list-style-type: none"> <li>✓ How reporting channels are used to detect issues relevant to child rights and whether the company is able to describe how these channels are used.</li> </ul>	<ul style="list-style-type: none"> <li>■ ESRS S4-3: Processes to remediate negative impacts and channels for consumers and end users to raise concerns</li> <li>■ GRI 2-25: Processes to remediate negative impacts</li> <li>■ GRI 2-26: Mechanisms for seeking advice and raising concerns</li> <li>■ DSA article 35(j)</li> </ul>
MT35	Metrics used to assess the accessibility, suitability and effectiveness of operational grievance mechanisms (e.g., reporting channels) for children.	<p>Disclosure may include, as relevant or available:</p> <ul style="list-style-type: none"> <li>a) Number of abandoned and/or incomplete reports made by children;</li> <li>b) Number of clicks, screens or drop-down menus that must be navigated to submit a report;</li> <li>c) Average time taken for users to receive feedback on their report; and</li> <li>d) Number of times grievance mechanisms are featured in onboarding information for new users.</li> </ul>	<ul style="list-style-type: none"> <li>✓ How the company evaluates the effectiveness of its grievance mechanisms for children.</li> <li>✓ Whether the company can detail the results of these evaluations in a clearly understandable way.</li> </ul>	<ul style="list-style-type: none"> <li>■ ESRS S4-3: Processes to remediate negative impacts and channels for consumers and end users to raise concerns</li> <li>■ GRI 2-25: Processes to remediate negative impacts</li> <li>■ GRI 2-26: Mechanisms for seeking advice and raising concerns</li> <li>■ DSA article 35(j)</li> </ul>

## METRICS AND TARGETS

#	DISCLOSURE	GUIDANCE	RATIONALE DISCLOSURE ENABLES REPORT USERS TO ASSESS...	LINKS TO RELEVANT REGULATIONS, FRAMEWORKS OR STANDARDS
MT36	Volume of Child Sexual Exploitation and Abuse content identified and actioned.	<p>Segmenting metrics in the following way can help illustrate the relative effectiveness of different methods in detecting Child Sexual Exploitation and Abuse on the service: User reporting; Trusted flaggers; Government or law enforcement reporting; Proactive tools or other technology; Industry signal sharing; and Review by moderation teams.</p> <p>This next breakdown can help illustrate the type of CSEA content actioned: Images; Videos; Chats; Livestreams; AI-generated content; URLs to sites hosting CSAM; and Other content formats.</p> <p><b>Note:</b> The volume of content identified and actioned is a function of both prevalence and the effectiveness of detecting, and so is not exclusively indicative of either in isolation. Therefore, an accompanying narrative is essential to support users in understanding what this metric indicates and its limitations. In the case of online platforms, additional metrics should be considered and disclosed. Consult the 'Additional Outcome Metrics' set out in the <a href="#">Trust framework</a>.</p>	<p>✓ Whether and how effectively the company detects and disrupts child sexual exploitation and abuse.</p> <p>This disclosure is critical in supporting report users to understand the scope of child sexual exploitation and abuse risks relevant to the company.</p>	<ul style="list-style-type: none"> <li>■ ESRS 2 MDR-M: Metrics in relation to material sustainability matters</li> <li>■ ESRS S4-4: Taking action on material impacts on consumers and end users; and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions</li> <li>■ IFRS S1.45–S1.53: Metrics and targets</li> <li>■ GRI 3-3(e): Management of material topics</li> <li>■ Tech Coalition, Trust: Voluntary Framework for Industry Transparency</li> </ul>

METRICS AND TARGETS

#	DISCLOSURE	GUIDANCE	RATIONALE DISCLOSURE ENABLES REPORT USERS TO ASSESS...	LINKS TO RELEVANT REGULATIONS, FRAMEWORKS OR STANDARDS
MT37	Number and percentage of user accounts identified and actioned for Child Sexual Exploitation and Abuse.	<p>The disclosure may include, where relevant and available, a segmentation by:</p> <ul style="list-style-type: none"> <li>■ Warning</li> <li>■ Temporary suspension</li> <li>■ Permanent closure</li> <li>■ Other, as applicable</li> </ul> <p><b>Note:</b> The number of accounts identified and actioned is a function of both prevalence and the effectiveness of detection, and so is not exclusively indicative of either in isolation. Therefore, an accompanying narrative is essential to support users in understanding what this metric indicates and its limitations.</p>	<ul style="list-style-type: none"> <li>✓ The scope of Child Sexual Exploitation and Abuse risk relevant to the company.</li> <li>✓ The robustness of company's measures in detecting and disrupting Child Sexual Exploitation and Abuse.</li> </ul>	<ul style="list-style-type: none"> <li>■ ESRS 2 MDR-M: Metrics in relation to material sustainability matters</li> <li>■ ESRS S4-4: Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions</li> <li>■ IFRS S1.45–S1.53: Metrics and targets</li> <li>■ GRI 3-3(e): Management of material topics</li> <li>■ Tech Coalition, Trust: Voluntary Framework for Industry Transparency</li> </ul>
MT38	Number of pieces of content removed from age-restricted services, segmented by reason.	<p>Age-restricted services are platform features or experiences that have restrictions based on age (e.g., users must be 13 years or older; users must be 18 years or older). Reasons for removal could include:</p> <ul style="list-style-type: none"> <li>a) Content violates content policy for the overall service; or</li> <li>b) Content is age-inappropriate for the age-restricted service but not for adult users.</li> </ul> <p><b>Note:</b> The volume of age-inappropriate content detected is a function of both its prevalence and the effectiveness of detecting it, and so is not exclusively indicative of either in isolation. Therefore, an accompanying narrative is essential to support users in understanding what this metric indicates and its limitations.</p>	<ul style="list-style-type: none"> <li>✓ The scope of age-inappropriate content risks, and the company's approach to and effectiveness in detecting age-inappropriate content.</li> </ul>	<ul style="list-style-type: none"> <li>■ ESRS 2 MDR-M: Metrics in relation to material sustainability matters</li> <li>■ ESRS S4-4: Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions</li> <li>■ IFRS S1.45–S1.53: Metrics and targets</li> <li>■ GRI 3-3(e): Management of material topics</li> </ul>

## METRICS AND TARGETS

#	DISCLOSURE	GUIDANCE	RATIONALE DISCLOSURE ENABLES REPORT USERS TO ASSESS...	LINKS TO RELEVANT REGULATIONS, FRAMEWORKS OR STANDARDS
MT39	<p>Disclose metrics used by the company to determine the number, frequency and/or likelihood of children encountering content/conduct that:</p> <ul style="list-style-type: none"> <li>a) Is illegal; and</li> <li>b) Violates the content/product policy of the service being used.</li> </ul>	<p>It is acknowledged that companies do not determine whether content/conduct is illegal. For this reason, metrics relating to the number, frequency and/or likelihood of policy-violating content/conduct are more likely to be available – and metrics on policy violations will encompass both illegal and non-illegal content/conduct.</p> <p>This metric may take the form of prevalence or violative view rate metrics (e.g., sample-based data).</p>	<ul style="list-style-type: none"> <li>✓ The prevalence of illegal and policy-violating content and/or conduct that may be encountered by children.</li> </ul>	<ul style="list-style-type: none"> <li>■ ESRS 2 MDR-M: Metrics in relation to material sustainability matters</li> <li>■ ESRS 2 MDR-T: Tracking effectiveness of policies and actions through targets</li> <li>■ ESRS S4-4: Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions</li> <li>■ IFRS S1.45–S1.53: Metrics and targets</li> <li>■ GRI 3-3(e): Management of material topics</li> </ul>
MT40	<p>Number of actions taken for violation of policies relating to advertising to children, segmented by:</p> <ul style="list-style-type: none"> <li>a) Service; and</li> <li>b) Violation type</li> </ul>	<p>Many companies have policies related to advertising to children (e.g., targeted advertising, data collection practices). As applicable, companies should disclose the prevalence of advertising policy violations according to service or business line and violation type.</p> <p>This disclosure may include actions the company has taken with third-party advertisers, influencers, content creators or vendors that influence marketing to children.</p> <p><b>Note:</b> The number of actions taken is a function of both issue prevalence and the effectiveness of detection measures – and so is not exclusively indicative of either in isolation. Therefore, an accompanying narrative is essential to support users in understanding what this metric indicates and its limitations.</p>	<ul style="list-style-type: none"> <li>✓ The scope of economic exploitation and privacy risk relevant to the company.</li> <li>✓ The effectiveness of the company's measures in detecting and addressing these risks.</li> </ul>	<ul style="list-style-type: none"> <li>■ ESRS 2 MDR-M: Metrics in relation to material sustainability matters</li> <li>■ ESRS 2 MDR-T: Tracking effectiveness of policies and actions through targets</li> <li>■ ESRS S4-4: Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions</li> <li>■ IFRS S1.45–S1.53: Metrics and targets</li> <li>■ GRI 3-3(e): Management of material topics</li> <li>■ GRI 417-3: Incidents of non-compliance concerning marketing communications</li> </ul>

METRICS AND TARGETS

#	DISCLOSURE	GUIDANCE	RATIONALE DISCLOSURE ENABLES REPORT USERS TO ASSESS...	LINKS TO RELEVANT REGULATIONS, FRAMEWORKS OR STANDARDS
MT41	Number of actions taken for violations of policies relating to the monetization of content that features and/or is created, published or developed by or for children, and what percentage of monetization policy enforcements they represent.	<p>Disclosure should include a segmentation of the types of policy violations in scope and how violations are detected.</p> <p><b>Note:</b> The number of actions taken is a function of both issue prevalence and the effectiveness of detection measures, and so is not exclusively indicative of either in isolation. Therefore, an accompanying narrative is essential to support users in understanding what this metric indicates and its limitations.</p>	<ul style="list-style-type: none"> <li>✓ The scope of inappropriate monetization risk relevant to the company.</li> <li>✓ The company's effectiveness in detecting and addressing these risks.</li> </ul>	<ul style="list-style-type: none"> <li>■ ESRS 2 MDR-M: Metrics in relation to material sustainability matters</li> <li>■ ESRS 2 MDR-T: Tracking effectiveness of policies and actions through targets</li> <li>■ ESRS S4-4: Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions</li> <li>■ IFRS S1.45–S1.53: Metrics and targets</li> <li>■ GRI 3-3(e): Management of material topics</li> <li>■ GRI 417-3: Incidents of non-compliance concerning marketing communications</li> </ul>
MT42	Number of child user accounts that have modified their settings away from the default, including changes made by their parents and/or guardians.	<p>Disclosure should include an accompanying narrative to enable report users to understand the nature of these modifications (e.g., screen time, account discoverability, public/private settings, messaging permissions) and their relevance for respecting the rights of children.</p> <p><b>Note:</b> In some cases, frequent changes to a specific setting may suggest that the default was too stringent, potentially leading children to disable protective features entirely. In other cases, differences in modification pattern – by region, age group or other variables – can highlight opportunities to better tailor defaults to user contexts and capacities.</p>	<ul style="list-style-type: none"> <li>✓ The effectiveness and appropriateness of account defaults.</li> <li>✓ To what extent users make use of safety features designed to allow experiences tailored to personal preferences.</li> </ul>	<ul style="list-style-type: none"> <li>■ ESRS 2 MDR-M: Metrics in relation to material sustainability matters</li> <li>■ ESRS 2 MDR-T: Tracking effectiveness of policies and actions through targets</li> <li>■ ESRS S4-4: Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions</li> <li>■ IFRS S1.45–S1.53: Metrics and targets</li> <li>■ GRI 3-3(e): Management of material topics</li> </ul>

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