

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

Guidance for Businesses

ACKNOWLEDGEMENTS

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Authors: Orissa Rose (BSR); Josianne Galea Baron (UNICEF); Dunstan Allison-Hope (independent expert); Hannah Darnton, Kayla Winarsky McKenzie, and Lara Abiona (BSR).

The resources build on contributions and inputs from UNICEF colleagues including: Afrooz Kaviani Johnson; Bo Viktor Nylund; Carlos Ferrari; Daniel Kardefelt-Winther; Erik Nyman; Gary Risser; Ida Hyllested; Milja Laakso; and Steven Edwin Vosloo. With special thanks to Caroline Eriksen; Mille Bugge; and Elisabeth Andvig (NBIM) for their contributions throughout the process.

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Editor: Catherine Rutgers

Design: Big Yellow Taxi

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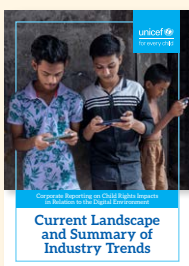
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CORPORATE REPORTING ON CHILD RIGHTS IMPACTS IN RELATION TO THE DIGITAL ENVIRONMENT: RESOURCES



This guidance for businesses is designed to support users of UNICEF’s [disclosure recommendations](#) on child rights impacts in relation to the digital environment.



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](#).

ABBREVIATIONS

CRIA	Child Rights Impact Assessment
CRBPs	Children’s Rights and Business Principles
CRC	Convention on the Rights of the Child (1989)
CSAM	Child sexual abuse material
ESRS	European Sustainability Reporting Standards
GRI	Global Reporting Initiative
IRO	Impacts, risks, opportunities
ISSB	International Sustainability Standards Board
UNGPs	United Nations Guiding Principles on Business and Human Rights

KEY TERMS¹

Age assurance: Age assurance encompasses a range of techniques for estimating or verifying the ages of children and other users. Such techniques include: self-declaration; AI and biometric-based systems; technical design measures; ‘tokenized’ age checking using third parties; and hard identifiers such as passports.²

Child: Every person under the age of 18 years.³

Child sexual abuse: The involvement of a child in sexual activity that the child does not fully comprehend, is unable to give informed consent to, or for which the child is not developmentally prepared and cannot give consent. Child sexual abuse does not necessarily involve physical contact and can take the form of non-contact abuse.⁴

Child sexual abuse material (CSAM): Any representation, by whatever means, of a child engaged in real or simulated explicit sexual activities or representation of the sexual parts of a child for primarily sexual purposes, including livestreaming. As recommended by the Committee on the Rights of the Child and in the Luxembourg Guidelines, the term ‘child pornography’ should be avoided to the extent possible and replaced by terms such as ‘child sexual abuse material’. The main reason for this approach is that the term ‘child pornography’ does not appropriately reflect the abusive aspect of the issue and risks undermining its severity.⁵ CSAM is **not** limited to material that depicts, describes or represents an existing person or ‘real’ child.⁶

Child sexual exploitation: This occurs when a child takes part in a sexual activity in exchange for something (e.g., gain or benefit, or the promise of such) from a third party or the perpetrator. A child may be coerced into a situation of sexual exploitation through physical force or threats or be persuaded to engage in the sexual activity as a result of human or situational factors, such as a power imbalance between the victim and the perpetrator.⁷

Child rights in the digital environment: Sometimes referred to as ‘child rights in relation to the digital environment’ and ‘child rights online’.⁸ The rights of the child, as enshrined in the Convention on the Rights of the Child, apply equally in the digital environment as they do in the physical world. This includes the full spectrum of civil, political, economic, social and cultural rights, all of which must be respected, protected and fulfilled in digital contexts.

1 Unless noted otherwise, the definitions of key terms were informed by: Sustainability Accounting Standards Board, [SASB Conceptual Framework](#), San Francisco, Calif., February 2017; Global Reporting Initiative, [GRI Resource Center](#), Amsterdam, 2025; European Financial Reporting Advisory Group, [Draft European Sustainability Reporting Standards: Appendix VI – Acronyms and glossary of terms](#), EFRAG, November 2022; Shift, [Indicator Design Tool](#), Shift Project Ltd., 2021; Peries, Marilu Gresens, [Tool for Investors on Integrating Children’s Rights into ESG Assessment](#), United Nations Children’s Fund, April 2021; Shift, [UN Guiding Principles Reporting Glossary](#), September 2017.

2 Information Commissioner’s Office, [Age Assurance: Estimating or verifying the age of service users](#), ICO, United Kingdom.

3 Convention on the Rights of the Child, article 1.

4 United Nations Children’s Fund, [Legislating for the Digital Age: Global guide on improving legislative frameworks to protect children from online sexual exploitation and abuse](#), UNICEF, New York, May 2022, p. 18.

5 Ibid.

6 *The Committee on the Rights of the Child encourages states to include representations of “non-existing children or of persons appearing to be children” in their legislation criminalizing child sexual abuse materials:* Guidelines regarding the implementation of the Optional Protocol to the Convention on the Rights of the Child on the sale of children, child prostitution and child pornography, [CRC/C/156](#), 10 September 2019, para. 63.

7 United Nations Children’s Fund, [Legislating for the Digital Age](#), UNICEF, New York, May 2022, p. 18.

8 *For comprehensive information about children’s rights in relation to the digital environment, refer to:* Committee on the Rights of the Child, [General comment No. 25](#), CRC/C/GC/25, 2 March 2021.

For the purposes of this report, ‘child rights in the digital environment’ should be understood in the broadest sense. This includes impacts on children who are not direct users of technology (e.g., infants depicted in child sexual abuse materials circulated online) and impacts that do not take place online (e.g., misuse of children’s biometric data). UNICEF’s [disclosure recommendations](#) encompass all impacts on children that a company may be involved with through its digital operations, products, services and business relationships, including impacts on children that arise from the use of digital products or services by adults.

Disclosures: Making information available to the public that is material for investors and other stakeholders and would not otherwise be available or easily discoverable. Disclosure usually includes information about governance, strategy, impacts, risks, opportunities, metrics, targets and/or indicators. Disclosure can take the form of a formal public report or another publication produced by a company.

Impact: For the purposes of this report, ‘impact’ refers to company actions or omissions that increase, remove or reduce the ability of a child to enjoy her or his human rights. Impacts may occur, for example, across the value chain, through direct engagement, data collection, manufacturing practices, vendor relationships, exposure to harmful content or conduct, commercial practices, marketing and advertising, or the accessibility of digital tools, systems and content.

Indicators: An ‘indicator’ is a metric or a combination of metrics that provides insight into effectiveness and performance. This information is used to measure the effectiveness of a company’s approach to implementing policies, fulfilling commitments, and making progress against its targets. Indicators can be qualitative or quantitative and signal a positive or negative impact.



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Materiality: 'Material' information is relevant, significant, and considered to be decision-useful for the primary users of company disclosures. When referring to 'materiality', the [disclosure recommendations](#) apply a **double materiality** perspective that considers two strands of information together:

1. Actual or potential and positive or negative impacts on children arising from companies' products, services and operations; and
2. Financial effects on the business arising from impacts on children, including financial position, financial performance, cash flows, access to finance or cost of capital.

Note: *While the definitions of key terms are provided to support understanding, the [disclosure recommendations](#) do not intend to introduce a new definition of 'materiality'. Companies should use existing definitions of materiality provided by the relevant jurisdictions and/or reporting standards being used by the company.*

Metrics: A quantifiable measure or numerical value. Metrics are the building blocks of indicators, but not all metrics are indicators.

Online child sexual abuse: This term is widely used to refer both to sexual abuse of children that is facilitated by information and communication technology (ICT) (e.g., online grooming) and to sexual abuse of children that is committed elsewhere and then repeated by sharing it online. The second scenario occurs when, for instance, a child is sexually abused offline but photos or videos of the abuse (constituting child sexual abuse material) are then uploaded, distributed and accessed online.⁹

Online child sexual exploitation: This term refers to the sexual exploitation of children facilitated by the use of ICT, and encompasses all acts of a sexually exploitative nature carried out against a child that have at some stage, a connection to the online environment, including:

- Any use of ICT that results in sexual exploitation, causes a child to be sexually exploited, or that results in or causes images or other material documenting such sexual exploitation to be produced, bought, sold, possessed, distributed or transmitted;
- Sexual exploitation that is carried out while the victim is online (e.g., enticing, manipulating and/or threatening a child into performing sexual acts in front of a webcam);
- Identifying and/or grooming potential child victims online with a view to exploiting them sexually, whether or not the acts that follow are carried out online; and
- The distribution, dissemination, importing, exporting, offering, selling, possession of or knowingly obtaining access to child sexual exploitation material online, even if the sexual abuse that is depicted in the material was carried out offline.¹⁰

Public reporting: The structured and public communication of material information about a company's governance, strategy, impacts, risks, opportunities, metrics, targets and indicators to investors and other stakeholders. Public reporting is formal, happens on a recurring basis (e.g., quarterly, annually), and typically uses a reporting framework, standard or guideline. Public reporting is a type of disclosure.

⁹ United Nations Children's Fund, [Legislating for the Digital Age](#), UNICEF, New York, May 2022, p. 19. *In regard to sexual abuse and exploitation of children, the term 'technology-facilitated' is frequently being used instead of 'online'. See, for example:* United Nations Children's Fund, Measuring Technology-facilitated Violence against Children in Line with the International Classification of Violence against Children, [Data Brief](#), UNICEF, New York, March 2025.

¹⁰ Ibid., p. 20.

Reporting guidelines: Offer recommendations, best practices and directional advice for public reporting, including guidance on improving the quality, effectiveness and usefulness of reporting. UNICEF's [disclosure recommendations](#) are a form of reporting guideline.

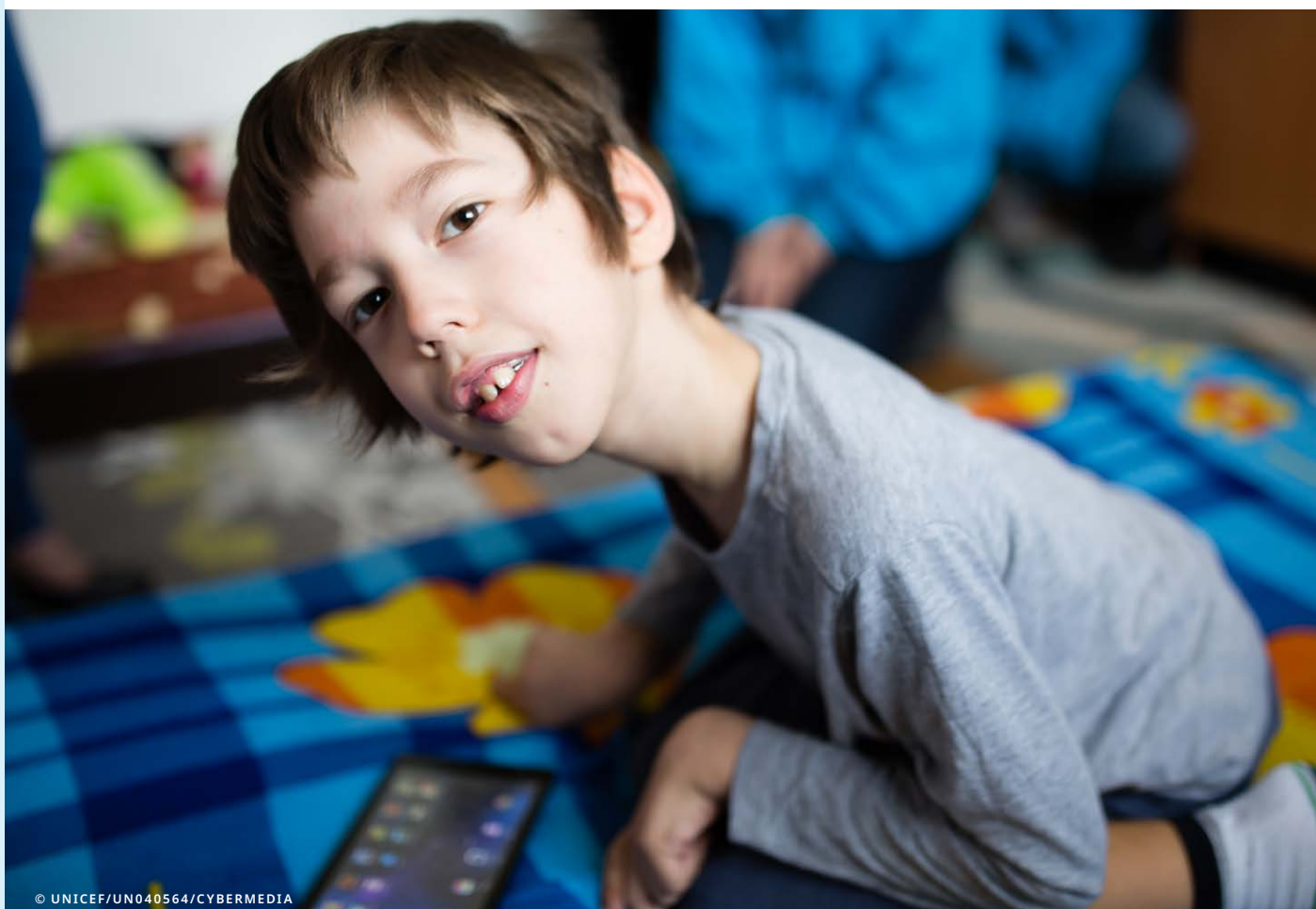
Reporting standards: Provide detailed requirements for disclosing specific information, including detailed rules, procedures and prescriptions. Reporting standards typically arise from a formal standards-setting process. Examples include the International Sustainability Standards Board (ISSB) / International Financial Reporting Standards (IFRS), European Sustainability Reporting Standards (ESRS) and Global Reporting Initiative (GRI) Standards.

Note: UNICEF's [disclosure recommendations](#) for corporate reporting on child rights impacts in relation to the digital environment are not a reporting standard but have been created to inform, improve and enhance the effectiveness of how a company uses existing formal reporting standards.

Saliency: The most salient human rights issues for a company are those where human rights stand out as being most at risk from a company's own activities or business relationships. 'Saliency' is typically determined by considering the likelihood and severity of impacts, with 'severity' determined by the scale (gravity), scope (extent or number of people), and irremediability¹¹ of an impact.

Voluntary public reporting: Reports that are not legally required but published by a company to demonstrate transparency, showcase progress, and/or respond to stakeholder expectations and interests.

¹¹ The commentary on UNGP 14 defines the criteria for judging 'severity'. In regard to the importance of considering 'irremediability' of impacts on children, along with examples of companies' material impacts, see: Peries, Marilu Gresens, [Children's Rights and Double Materiality: Unpacking children's rights under the European Sustainability Reporting Standards](#), United Nations Children's Fund, September 2024, p. 8.





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Introduction

Children account for approximately one third of the world's population and are a significant proportion of internet users. The age of technology and the internet has brought tremendous benefits to society, including to children. Increasingly, children around the world depend on digital technologies in their daily lives.

Digital access provides opportunities for learning, communication, play, free expression, access to culture and social interaction, creating 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. Even when children are not direct users of digital products and services, their rights can be adversely impacted by businesses that develop and deploy these technologies.

Businesses of all sizes and across all sectors have a responsibility to respect children's rights in the digital environment (*see box, below*). Regulators, investors, civil society organizations and other stakeholders are expressing increasing concerns about the risks and harms experienced by children in the digital world, which in turn creates material risks for businesses.

CHILDREN'S RIGHTS IN RELATION TO THE DIGITAL ENVIRONMENT

The Convention on the Rights of the Child (CRC) defines children as **everyone under the age of 18**, unless national laws state otherwise.

For the first time in international law, the CRC recognizes children as subjects of the **full scope of civil, political, economic, social and cultural rights**.

The CRC was adopted in 1989, before technology became an integral part of

childhood. Subsequently, the United Nations Guiding Principles on Business and Human Rights emphasized that **all businesses have a responsibility to respect human rights, including the rights of children**.

The right of every child to be respected, protected and fulfilled **applies equally to the digital environment**, as highlighted by the Committee on the Rights of the Child in General comment No. 25 (2021).

In this landscape, 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. This guidance for businesses is an accompanying resource for UNICEF's [disclosure recommendations](#).

1.1 ABOUT THE DISCLOSURE RECOMMENDATIONS

The [disclosure recommendations](#) were developed as a product of a partnership between UNICEF and Norges Bank Investment Management (NBIM), with research and technical contributions by consultants at 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](#) were developed on the basis of desk-based research and stakeholder consultations, documented in a companion report on the current landscape and summary of industry trends available [here](#).

Based on the desk research that reviewed 195 reports published between 2022 and 2024 across 95 companies, it was found that only 17 per cent contained meaningful disclosure on child rights in the digital environment, highlighting significant room for improvement.

The research also revealed a need for enhanced guidance on comprehensive reporting of child rights impacts in the digital environment. While existing reporting standards (ESRS, GRI, ISSB, etc.) provide a strong foundation for reporting, the [disclosure recommendations](#) for corporate reporting on child rights impacts in relation to the digital environment seek to provide a more focused direction.

The [disclosure recommendations](#) are categorized according to the four-part information architecture used by the European Sustainability Reporting Standards (ESRS):

1. **Governance** – The company's processes, controls and procedures to oversee material impacts, risks and opportunities relating to child rights in the digital environment.
2. **Strategy** – The company's material impacts, risks and opportunities relating to child rights in the digital environment, including how they interact with the company's business model.
3. **Impacts, risks, opportunities (IRO)** – The processes, policies, and actions to identify, assess, and manage material impacts, risks and opportunities relating to child rights in the digital environment.

4. Metrics and targets – The company’s performance and progress addressing material impacts, risks, and opportunities relating to child rights in the digital environment.

Using this approach offers several key benefits, including: **consistency** with existing sustainability reporting standards, which facilitates easier integration of child rights disclosures within current sustainability and financial reports; **comparability** across sectors and reporting entities, which enables stakeholders to track trends and assess how different companies manage impacts; and **utility** in terms of enhancing ‘decision usefulness’ for investors, regulators and other stakeholders by ensuring that reported information aligns with their expectations for assessing corporate responsibility and performance.

The [disclosure recommendations](#) were also developed to align with and supplement existing reporting standards within the framework of [General comment No. 25 on children’s rights in relation to the digital environment](#).

The final disclosures were designed to align with the following best practices and characteristics of disclosures articulated in formal reporting principles,¹² including:

FOCUSED

The disclosure has clear context and use. For example, “Pieces of video content removed for violation of child safety policy between 1 January and 31 December 2024” provides clear context for the type of content moderated, the reason and the time frame.

SIGNAL CLARITY

The disclosure clearly reflects whether a change up or down is positive or negative. For example, “Percentage of hate speech accurately detected within 24 hours of posting” clearly signals that an increase in this metric is positive, indicating improved accurate detection speed. Had this indicator been “Total number of pieces of hate speech” instead, then it would be lacking a signal – the number going up could have been a signal of more hate speech to detect and/or improved performance in detecting hate speech.

STABLE OVER TIME

The disclosure is well aligned to the category it belongs to and therefore built for the long term. For example, “Number of accounts disabled for CSAM” tells a consistent story about how a cloud service provider is impacting a child’s right to protection from violence, abuse, injury and exploitation.

INCLUSIVE

The disclosure considers all rights-holder groups, income levels, geographies, ages and types of vulnerability. An example of a non-inclusive disclosure would be the prevalence of grievance reports submitted by child users on devices of a single operating system.

LACKS PERVERSE INCENTIVES

The disclosure does not create adverse impacts elsewhere. For example, if a company prioritizes ‘turnaround time’ when taking action in response to a user report, this might result in a rushed assessment, incomplete consideration of the evidence, and overbroad removal of content.

AUDITABLE

The disclosure values can be replicated and validated by a third party. For example, “Number of government requests for user data” is an auditable metric because it can be verified through official records.

OBJECTIVE

The disclosure cannot be subjectively interpreted. For example, “Average time to review reported content (in hours)” is an objective metric that leaves little room for subjective interpretation. In contrast, “User satisfaction with content moderation decisions” could be interpreted differently depending on the measurement method, the definition of satisfaction, the context of how responses were collected, or cultural differences in opinions about freedom of speech.

INFORMS DECISIONS

The disclosure informs decisions made by the company and/or report users. For example, “False positive rate in automated content removal” vs. “False positive rate in human content removal” is information that directly informs analysis of the relative merits of machine and human-based approaches to content moderation.

¹² For example, the Global Reporting Initiative (GRI) Standards emphasize Accuracy, Balance, Clarity, Comparability, Completeness, Context, Timeliness and Verifiability; the International Sustainability Standards Board (ISSB) Standards encourage reporting content that is Comparable, Verifiable, Timely and Understandable, and addresses Materiality and Connectivity.

1.2 AUDIENCES FOR REPORTING

A variety of stakeholder groups expect greater transparency from businesses on their performance when it comes to child rights in the digital environment. The primary target audiences for corporate reporting include:

REGULATORS, POLICYMAKERS AND LAW ENFORCEMENT

Robust corporate reporting provides regulators and policymakers with the information, data and insights necessary to understand how well companies address child rights concerns today, assess the effectiveness of existing laws, policies and regulations, and inform new approaches.

INVESTORS AND FINANCIAL ANALYSTS

Investors value corporate reporting as it offers insights into how well a company identifies, governs and manages material risks. This helps investors understand the company's prospects in the short, medium and long term, and informs investment decisions.

CHILD RIGHTS ADVOCATES

For child rights advocates, including civil society organizations, corporate reporting is crucial for monitoring and evaluating business practices. It provides detailed information on how companies address child rights impacts, informing advocacy and more effective dialogue with industry actors.

PARENTS AND COMMUNITIES

Children are unlikely to be the primary audience of corporate disclosure, but transparent reporting helps parents and communities understand how businesses are protecting children in the digital environment, addressing their concerns, and fostering trust in the company's commitment to child safety and well-being online.

OTHER BUSINESSES, INCLUDING BUSINESS PARTNERS AND SUPPLIERS

Corporate reporting serves as a benchmark for other companies, offering insights on progress made and common practices while encouraging industry-wide improvements. By sharing detailed reports on child rights impacts, companies can inspire others to adopt similar practices, leading to a collective effort to improve outcomes for children in the digital environment.



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1.3 THE VALUE OF REPORTING

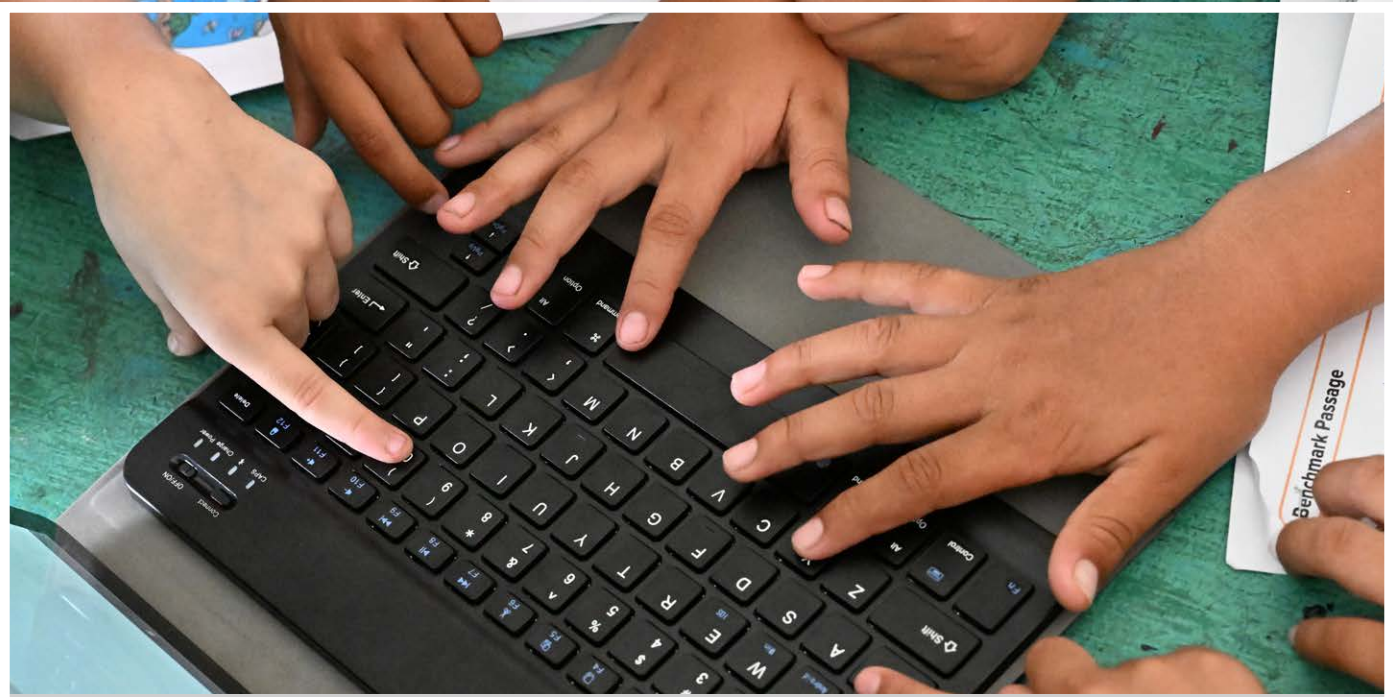
Businesses that prioritize public reporting on child rights impacts in the digital environment stand to benefit in several ways while contributing knowledge and meaningful data to support the creation of a digital world that protects and uplifts children. For example, by being able to:

- **Meet regulatory requirements.** The disclosure of material information to understand financial risks is already required by law, while material information to understand impacts on people is becoming mandatory in many jurisdictions. Impacts on children in the digital environment are likely increasingly relevant for both.
- **Manage child rights risks more efficiently.** Preparing disclosures can generate important information that can be used to prioritize key issues, establish baselines, design mitigations, track progress over time, and guide more efficient resource allocation and decision-making.
- **Enhance business readiness.** For example, public reporting enables more efficient responses to external data requests or new regulations by proactively establishing systems to track the impact on child rights.
- **Address stakeholder concerns.** Disclosing impacts on children mitigates business risks by supporting effective dialogue with investors and other stakeholders about the new and expanded concerns arising in the digital age.
- **Spur progress across the entire industry.** Quality reporting makes more robust and comprehensive data available in the public domain, offers case studies of business practice, and increases a shared understanding of how to best protect child rights in the digital environment. Disclosure can also contribute to better coordination and policymaking.
- **Build trust and signal that the company is a leader in the digital sphere.** Robust reporting also demonstrates alignment with international standards of responsible business conduct, including the United Nations Guiding Principles on Business and Human Rights (UNGPs) and the Children’s Rights and Business Principles (CRBPs).

Reporting is necessary but not sufficient for realizing, enjoying and fulfilling children’s rights in a digital environment. While there is no expectation that corporate reporting alone will deliver positive outcomes, the reporting process supports continuous learning and informed decision-making, and demonstrates corporate accountability to investors and other stakeholders.



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How to use the disclosure recommendations

The [disclosure recommendations](#) for corporate reporting on child rights impacts in relation to the digital environment are designed for any company operating in the digital environment, regardless of sector, size, location or maturity.¹³

The recommendations are relevant to companies that provide digital products and services that may be accessed directly by children, such as social media platforms, online gaming companies and EdTech providers.

However, the recommendations are also relevant to many other companies that impact children's rights in the digital environment, even though their products or services are not used directly by children or intended to be used by children. For example, impacts on child rights may occur via household use, educational settings, advertising exposure, content recommendation algorithms, development and deployment of generative AI, hardware, and many other elements both online and offline.

¹³ This includes any company involved in the design, development or deployment of information and communications technologies, including digital networks, content, services and applications, connected devices and environments, virtual and augmented reality, artificial intelligence, robotics, automated systems, algorithms and data analytics, biometrics and implant technology. See: Committee on the Rights of the Child, General comment No. 25 (2021) on children's rights in relation to the digital environment, CRC/C/GC/25, United Nations, 2 March 2021, para. 2, available in multiple languages and formats at www.ohchr.org/en/documents/general-comments-and-recommendations/general-comment-no-25-2021-childrens-rights-relation.

Most of the disclosures apply to any company that operates in the digital environment, but some may only apply to companies that host and create content featuring children, or offer products and services that are used by children or by people who interact with children in social, educational, professional or health-care settings. Section 2.1 provides information about which disclosure recommendations apply to all businesses, and how to navigate the disclosure process.

2.1 GETTING STARTED

This section describes three fundamental steps for developing disclosures:

Step 1) Start with the 12 core disclosures.

All companies should begin by considering the **12 core disclosures**, which are relevant for all kinds of companies. These represent the core information needed to demonstrate a company's approach to child rights in the digital environment.

Step 2) Assess which additional disclosures apply to your company.

Beyond the core disclosures, companies should strive to prepare as many other material disclosures as possible. **Companies should apply the disclosures to align with the needs of report users, material impacts, risks, and opportunities, strategic priorities, available data and regulatory obligations.**

Larger, more mature companies are more likely to have established safety teams and data tracking and reporting processes and thus are able to provide more comprehensive disclosures. Upstream companies and smaller companies with limited capacity or tracking mechanisms may initially focus on disclosing only in their known high-risk areas.

If your company determines a given disclosure is not material, best practices guide companies provide a statement explaining why it was deemed not material. To support companies in determining which disclosures may be applicable, and where to place them, the disclosures table spotlights links to relevant regulations, frameworks or standards.

Step 3) Incorporate relevant disclosures into public reporting

When embedding child rights disclosures into other reports, refer to the regulations and standards mapping column of the table. Where space or sensitivity is a concern, consider including child rights disclosures in a dedicated annex or stand-alone report with a cross-reference in the company's main sustainability or financial report. Format guidance for companies interested in producing a dedicated report on 'child rights impacts in the digital environment' is provided in the Annex.

2.2 TIPS FOR PREPARING RESPONSIBLE AND MEANINGFUL DISCLOSURES

Publishing holistic disclosures on child rights impacts in the digital environment is important for building trust among stakeholders and demonstrating accountability. A human rights-informed approach to corporate reporting ensures that disclosures are meaningful and useful without creating new or additional adverse impacts on affected rights-holders.¹⁴

¹⁴ A human rights-informed approach prioritizes people-centred, risk-based reporting that embeds human rights considerations into corporate governance, operations and value chain reporting. The approach is built on internationally recognized human rights and for alignment with the UNGPs.

This section defines how to prepare disclosures that advance transparency, clarify impacts, and enable constructive dialogue with policymakers, academia, civil society and other stakeholders.

Companies should clearly state the basic parameters of their report in the introduction or framing language that precedes the disclosures. Since these disclosures can be applied at different levels – such as company-wide, service-specific or region-specific – stating these parameters upfront ensures clarity, consistency and comparability across disclosures. The [disclosure recommendations](#) assume that companies will use best practices set out in international reporting standards for explaining the report's scope, frequency, time period and use of assurance.

What to do – and what to avoid – in responsible and meaningful disclosures: When preparing reports for publication, it is important to achieve transparency consistent with protecting sensitive information. Consider the following tips when preparing responsible, rights-respecting disclosures:¹⁵

- 1. DO Prioritize children's safety and well-being:** Ensure all disclosures are made with the utmost consideration for the safety and well-being of children. Do not share information that could be leveraged to enable the mistreatment of children or to justify government or third-party actions that adversely impact their rights as defined in the CRC. It is also important to avoid operational details about safety and detection mechanisms that could be exploited by malicious actors.
- 2. DO Aggregate data presentation to preserve privacy:** Present information in aggregated formats to highlight trends without exposing information that could lead to the identification of individuals or communities.
- 3. DO Engage stakeholders:** Incorporate feedback from affected communities and child rights experts to ensure disclosures are relevant, balanced and accurate.
- 4. DO Ensure accessibility:** Make reports available in formats and languages that are accessible to all stakeholders, including people with disabilities.

¹⁵ The best practices outlined in this list were developed through a review of: Shift, [UN Guiding Principles Reporting Framework](#), February 2015; Access Now, [Transparency Reporting Index](#), November 2024; Ranking Digital Rights, [RDR Knowledge Center](#); and Tech Coalition, [Trust: Voluntary Framework for Industry Transparency](#), 2022.



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5. **DON'T Remove past reports from your website or omit year-over-year comparisons:** Such actions undermine a commitment to transparency and disallow stakeholders from cross-referencing and conducting trend analysis that can uncover patterns, improvements and persistent challenges.
6. **DON'T Be vague:** Avoid misinterpretation by explicitly stating the time period, which services and/or products are being covered, and which geographical areas the disclosures apply to. When certain issues or trends do not have available data, explain why that is the case (e.g., infrastructural limitations, capacity, local regulation).
7. **DON'T Re-traumatize impacted communities:** Avoid graphic descriptions of abuses that could cause distress to victims or readers.

Other key points to follow when making disclosures about impacts on child rights in the digital environment include:

- **Numbers and narrative belong together** – Numbers alone rarely provide sufficient insight to inform decision-making and often require an accompanying narrative to be meaningful. Quantitative performance data can lack meaning without an accompanying qualitative narrative providing additional explanation, such as why a number is going up or down, whether that is a good thing or a bad thing, and what can be expected in the future.

For example, a quantitative metric showing a decline in accounts suspended for violating child safety policies becomes more meaningful if it is accompanied by a narrative explaining why this occurred (e.g., new methods that prevent prior offenders from opening new accounts) and what is expected in the future (e.g., further declines now that the most egregious cases have been addressed).

- **Mix of indicators supports interpretation** – It is common for an overall picture of impact and performance to require a mix of indicators to be considered in combination. For example, success removing policy violative content may require indicators of recall (i.e., the percentage of policy violative content identified and removed), precision (i.e., the percentage of removed content that was correctly removed), and turnaround time (i.e., how quickly content was removed).

2.3 FREQUENTLY ASKED QUESTIONS

1. What if we don't know which user is a child?

Even if a company does not identify children as users or direct targets of its digital products, services or business activities, children may still be impacted. Most of the [disclosure recommendations](#) do not require companies to have certainty on which specific users are children.

The absence of age-assurance measures – and therefore user age data – does not equate to an absence of child users (*for details on age-based data, see Question 8*).

Companies should assess whether their business model, data practices, digital marketing or product features may unintentionally impact children (*for more information on how to assess child rights impacts related to digital business activities, see UNICEF's D-CRIA Toolbox*). Where companies are certain they do not have child users or rights impacts, they should document the assessment process that led to that conclusion.

2. What if our terms of service state that users must be over a certain age (e.g., 13 or 18)?

Some companies may have policies restricting the use of their products and services by users below a specific age (e.g., 18, 13), enforced by age assurance or age verification mechanisms. Where the company has plausible information that children use the product and service despite these restrictions, then it should report the impacts associated with children using these products and services to the greatest extent possible. Where the company is certain there are no child users, it should document the assessment process and relevant mitigations that led to that conclusion.

3. We are aware that the actions of adult users may also impact children online. Is this relevant to include in reporting on children's rights?

Yes, it is relevant. Reporting on child rights impacts in the digital environment can mean reporting on activities and impacts caused by adults. It is a misconception that in order for an online child sexual exploitation or abuse incident to occur on a website or app, children must access the website or be users of the app. Many such harms occur between adults, for example, trading child sexual abuse materials among themselves or grooming other adults with the goal of exploiting their children.¹⁶

4. How do the disclosure recommendations relate to materiality assessments and Child Rights Impact Assessments (CRIAs)?

A materiality assessment is a well-established and foundational element of responsible business conduct and should be undertaken by all large companies. The [disclosure recommendations](#) help ensure that the responsibility to respect children's rights is effectively embedded into your materiality assessment.

CRIAs can provide an essential basis for action to respect and support children's rights. Undertaking a CRIA can help inform disclosures prepared through use of these recommendations.

5. Our business already prepares several different types of reports, including voluntary transparency reports and mandatory Form 10-Ks. Are we expected to start publishing dedicated reports on child rights in the digital environment?

Embedding disclosures about child rights in the digital environment into *mandatory* reports (e.g., Form 10-K, ESRS reports) is a legal requirement if information about child rights impacts is deemed material under the relevant legal definition.

UNICEF supports the inclusion of material child rights information in mainstream financial and sustainability reports, and the [disclosure recommendations](#) are intended to enhance the quality of this information.

Embedding disclosures about child rights in the digital environment into voluntary reports (e.g., transparency reports, human rights reports, GRI sustainability reports) can enhance the usefulness of these reports, position child rights in the broader context, and support efficient reporting.

If child rights is a highly salient issue – and important target audiences seek child rights-specific disclosures – then a dedicated child rights report may be valuable for both the company and its stakeholders. A suggested format for a dedicated report on child rights in the digital environment is provided in the Annex.

¹⁶ Tech Coalition, [Developer Good Practices: Combating online child sexual exploitation and abuse, 2025](#).

6. What if a disclosure does not appear to be relevant to my company?

Companies should state why a particular disclosure is not applicable and provide substantiating explanations or evidence. However, all disclosures marked as 'core' are relevant to all companies and should not be skipped.

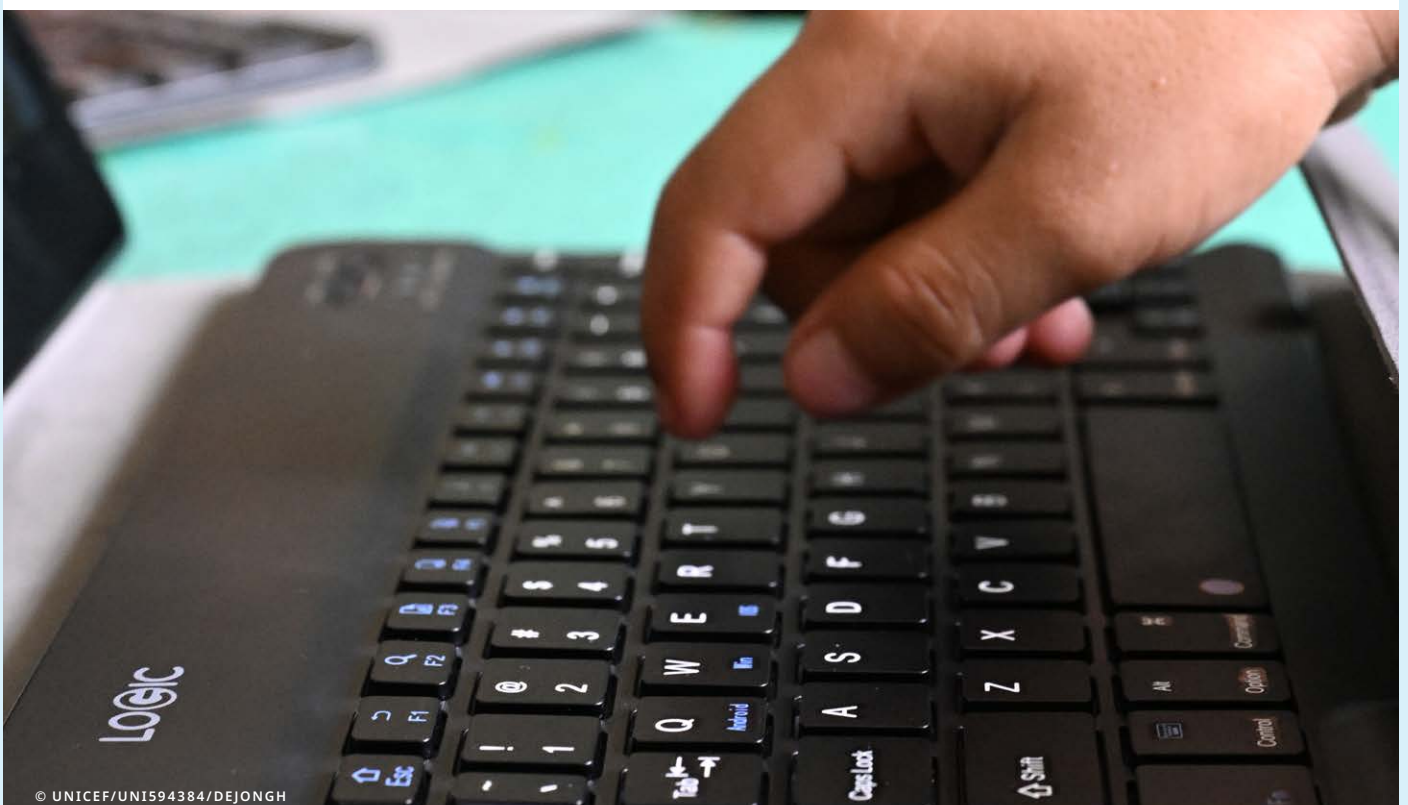
7. What if the proposed disclosure, including specific metrics and targets, does not align with how we collect data?

If the issue is relevant, but data are not available, use descriptive language to explain the relevance of the issue and, where possible, provide metrics based on existing data collection practices. Companies are also encouraged to outline steps being taken to collect data that will ensure meaningful disclosures will be ready in the future.

8. How can we use data that are already available or are being prepared for compliance or other reporting efforts?

Many companies already collect data for regulatory compliance, risk assessment or business operations that can be leveraged for child rights reporting. If these data are being used to run the business, then they are likely to be relevant to include in the child rights report. To make data meaningful in assessing impacts on children, companies should disaggregate metrics by user age whenever possible, desirable or decision useful.

If age-based data are unavailable, companies can estimate the impact on children by approximating the proportion of affected rights-holders who are likely to be children (i.e., under age 18). If precise data are unavailable, companies may use regional age distribution data from the areas where they operate or provide services. This estimated percentage can then be applied to the issue being reported.



For example, if a company estimates that 10 per cent of affected rights-holders are likely children, and 25 per cent of total accounts were compromised in a security breach, the estimated impact on children would be 2.5 per cent of all users experiencing privacy violations.

Companies should clearly state that these are estimates based on reasonable assumptions rather than omitting child-related disclosures altogether. Providing estimated figures gives external stakeholders valuable context on the potential scale of child rights impacts and reinforces transparency in reporting.

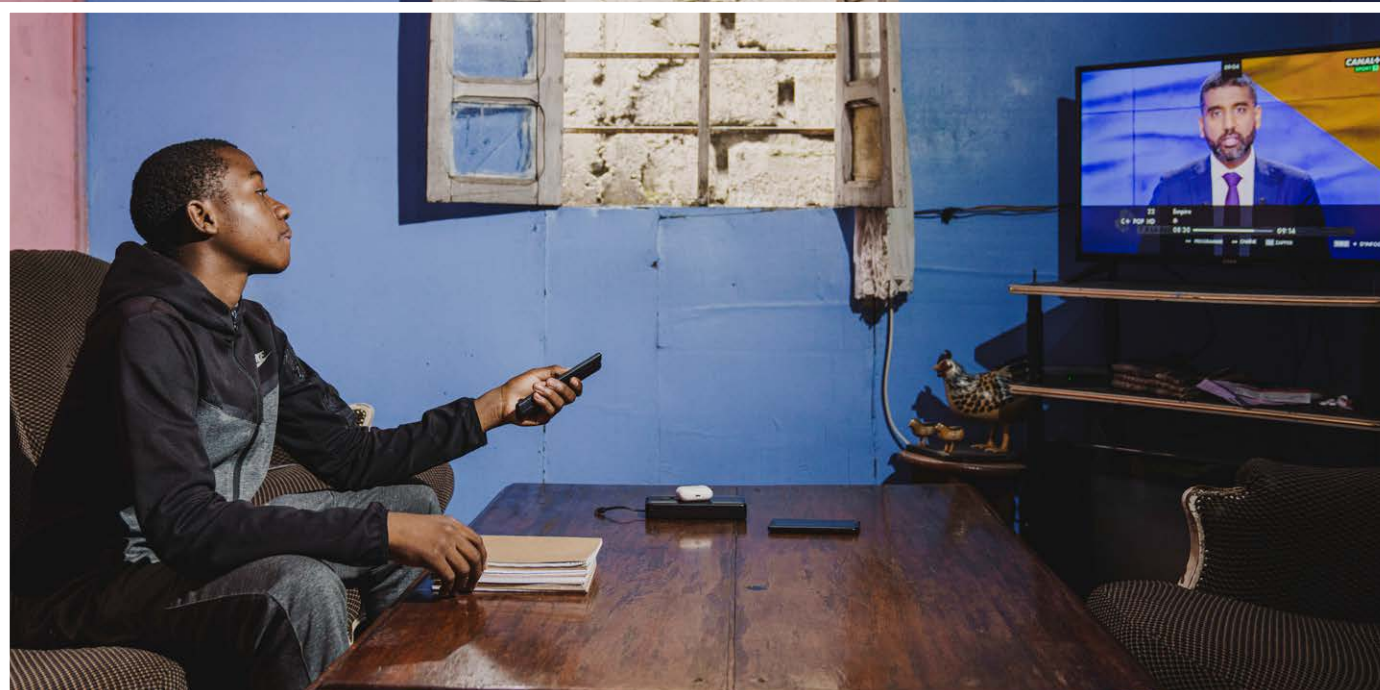
9. How do we report on impacts to children in different age groups?

Children's needs, vulnerabilities and digital habits vary significantly by age. Companies should strive to disaggregate disclosures for children under and over 13 years old where possible, recognizing that young children and teenagers may face distinct risks and require different protections.

For example, content moderation policies, data privacy protections, advertising restrictions and design practices may have different implications for a 7-year-old compared to a 16-year-old due to their evolving capacities.

10. What should we do if a child rights topic is material but not included in these disclosure recommendations?

Companies should disclose an impact, risk or opportunity that is not covered (or not covered with sufficient granularity) by the [disclosure recommendations](#) if that information is deemed to be material for report users. Providing additional information about material topics enables stakeholders to develop a deeper and more nuanced understanding of child rights-related issues.



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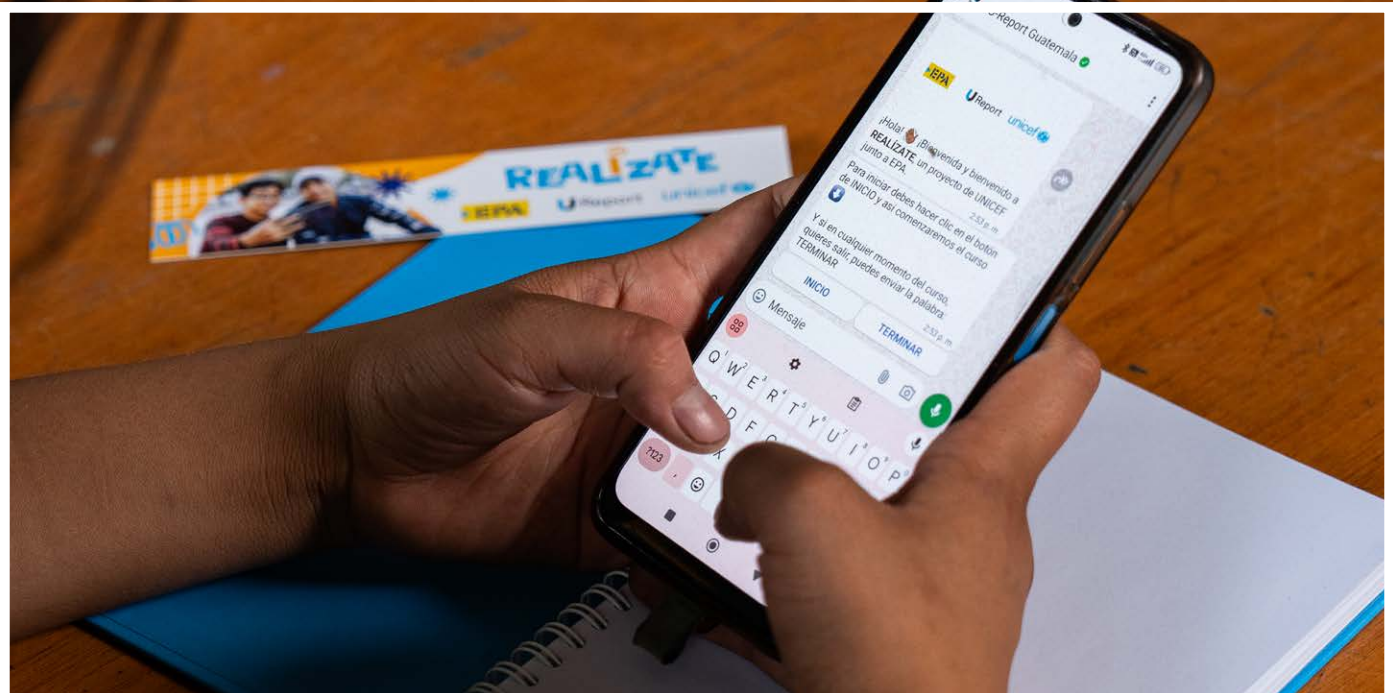
Conclusion

A primary goal of developing disclosures is using them to inform action and decision making. The process of collecting information to make these disclosures on child rights impacts may surface new information of relevance for:

- Human rights due diligence undertaken using the UNGPs, including child rights impact assessments (see [UNICEF's D-CRIA Toolbox](#));
- Risk assessments undertaken for compliance with laws and regulations for content moderation; and/or
- The company's materiality assessments, such as double materiality assessments using the ESRS.

When this is the case, the company should revise its human rights due diligence, risk assessments and/or materiality assessments to reflect these new insights and, where necessary, establish new appropriate actions to address material impacts, risks and opportunities.

It is also important to acknowledge that disclosures may evolve over time. In this sense, reporting and disclosure should not occur in isolation – they may also result in new insights that require enhanced action to avoid, prevent, mitigate or remediate adverse impacts on child rights, or new opportunities for companies to respect and support children's enjoyment, realization and fulfilment of their human rights in the digital environment and beyond.



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Annex:

Suggested structure for a dedicated report on 'child rights in the digital environment'

Material impacts, risks and opportunities related to child rights in the digital environment should be reported in the company's most relevant mainstream public financial filings, management reports and/or sustainability reports. Specifically:

- *Risks and opportunities related to child rights that are material to the company's business model, strategy or financial position should be included in the company's formal financial filings.*
- *Impacts related to child rights that are material for people and society (but may not have material financial effects) should be included in the company's formal sustainability reports or similar publications, such as transparency reports.*

In some jurisdictions, this information may appear in a single management report that covers both the financial and impact dimensions of materiality. In other jurisdictions, there may be two separate reports, each focused on distinct financial or impact dimensions of materiality.

In some situations, it may also be appropriate to publish a dedicated report on child rights impacts in the digital environment. This may apply where the company needs to provide external stakeholders, including investors, with a single source for a clear and comprehensive account of risks related to child rights impacts in the digital environment.

If a company chooses to publish a stand-alone child rights report with their disclosures, key insights from that report should also still be embedded in the company's mainstream reports.

A dedicated report on child rights impacts could apply the structure and content outlined here:

■ Introduction

- Purpose and scope of the report.
- Description of the company's commitment to respecting children's rights in the digital environment, including policies adopted and at what level these policies are approved (Disclosure #1).
- Overview of why child rights matter in the company's industry, value chain and regulatory environment.

■ Methodology

- Explanation of scope, geography and time period the report covers. If applicable, also include details on how impact metric estimations were calculated.
- Explanation of teams that worked on the disclosures and the data sources, stakeholder engagement, compliance process, benchmarking or other assessment approaches that informed the disclosures.

■ Disclosures

- Organized according to four pillars – governance, strategy, IRO and metrics.
- For guidance on preparing meaningful disclosures, see Section 2.2, above.

■ Next steps

- Priority issue areas identified for improvement.
- Planned actions for strengthening child rights protections and opportunities.
- Commitment to ongoing monitoring and reporting.

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