

UNICEF Elaboration of Responses to the European Commission's Public Consultation on the Corporate Sustainability Due Diligence Directive (CSDDD) Guidelines

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Introduction

UNICEF welcomes the opportunity to contribute to the European Commission's public consultation on the development of guidelines for the implementation of the Corporate Sustainability Due Diligence Directive (CSDDD). As the United Nations agency mandated to promote and protect the rights of every child, UNICEF welcomes the inclusion of the Convention on the Rights of the Child (CRC) in the Directive and the opportunity to support the development of guidance that strengthens the identification, prevention, mitigation and remediation of adverse impacts on children's rights.

The comments below elaborate on UNICEF's responses to selected consultation questions and highlight key considerations for integrating children's rights throughout the due diligence process. Particular attention is given to the specific ways in which business activities may impact children's rights, including through environmental impacts, digital technologies, supply chains and impacts on families and communities.

Child Rights and CSDDD Implementation

Effective due diligence as required under the CSDDD necessitates the explicit consideration of adverse impacts on children's rights throughout the entire due diligence process. The inclusion of the CRC in the Directive's Annex reflects the expectation that companies identify, assess, prevent, mitigate and remediate adverse impacts on children's rights. Due to their developmental status, evolving capacities and dependence on caregivers, children may experience business-related impacts differently from adults. Such impacts are often indirect, overlooked in standard assessments, and may have severe, long term or irreversible consequences if not properly identified, and addressed. Children should therefore not be viewed solely as a vulnerable stakeholder group, but as

rights-holders whose rights may be affected directly and indirectly across operations, subsidiaries, value chains, products and services.

Integrating child rights throughout CSDDD implementation would not only support compliance with the Directive and its underlying international standards but also advance the objectives of the EU Strategy on the Rights of the Child and contribute to the EU's broader efforts to ensure that digital technologies are safe, rights-respecting and designed in the best interests of children.

Question 2: Adverse impacts

Yes. The guidelines should include explicit examples of adverse child rights impacts. Despite broad recognition that children are disproportionately affected by business activities, child rights impacts remain insufficiently identified and addressed in companies' human rights due diligence processes. In practice, there is often a narrow focus on child labour, while the wider range of ways in which business activities can affect children is overlooked.

The guidelines should therefore provide practical examples of adverse impacts on children across sectors and value chains. These should include, but not be limited to:

- Child labour, including in informal and hidden forms of work;
- Risks arising from the development, deployment and use of digital technologies, including impacts on children's privacy, safety, mental health, protection from violence and exploitation, and participation;
- Children's exposure to hazardous substances and pollution, including lead and other heavy metals, plastics, pesticides and other toxic chemicals, air pollution, and unsafe waste, including among children living in surrounding communities;
- Environmental impacts affecting children's rights to health, development, education, water, food and a healthy environment including climate-related impacts such as heat stress, displacement, food insecurity, increased exposure to disease, and disruption of education and essential services;
- Unhealthy food environments, to which irresponsible marketing and advertising practices contribute, leads to an increased risk of a range of noncommunicable diseases, obesity and overweight among children.
- Adverse impacts on children's rights resulting from the working conditions, wages or livelihoods of parents and caregivers where these factors limit families ability to provide adequate care and secure access to basic services.

Providing such examples would help companies better identify, assess and address salient child rights impacts, consistent with the UN Convention on the Rights of the Child and the expectation that due diligence considers the heightened vulnerability of children and the distinct ways in which they may be affected by business activities. The guidelines should also clarify that children are not only a particularly vulnerable stakeholder group, but rights-holders whose interests may be affected across a wide range of business activities and sectors. Companies should therefore consider children's rights systematically throughout due diligence processes, rather than limiting consideration to situations involving child labour or businesses that directly target children.

Strengthening the consideration of children's rights in CSDDD implementation would also support the implementation of existing EU policy commitments, including the EU Strategy on the Rights of the Child. In particular, greater attention to incorporating risks arising from the development, deployment and use of digital technologies within human rights due diligence activities would contribute to greater coherence and support broader EU efforts to create a safer and more rights-respecting digital environment for children. Child-sensitive due diligence can therefore help advance existing EU priorities while improving the effectiveness of risk identification and management under the CSDDD.

Question 4: Scoping tools

Existing human rights and environmental impact assessment tools can be effective for scoping risk areas across a company's operations, subsidiaries and business relationships, provided that they explicitly consider children's rights and the distinct ways in which children may be affected by business activities.

In practice, child rights risks are often overlooked in broader human rights risks assessments and due diligence processes, which tend to focus narrowly on child labour or fail to assess children's specific vulnerabilities and evolving capacities. The guidelines should therefore encourage companies to systematically integrate child rights considerations into existing human rights impact assessments (HRIAs), environmental and social impact assessments (ESIAs), double materiality assessments and other risk assessment processes, rather than creating separate parallel mechanisms. This approach supports effective implementation while avoiding unnecessary complexity and duplication of effort.

This should also include considering contextual factors that provide insights into structural challenges that lay at the root of many human and child rights violations, examples are high poverty rates, low birth registration or lack of access to basic services and infrastructure.

Resources such as [Children's Rights in Impact Assessments \(CRIA\)](#) and UNICEF's [Digital Child Rights Impact Assessment \(D-CRIA\) Toolbox](#) provide practical guidance on how to identify and assess actual and potential impacts on children within broader due diligence processes, including in relation to digital technologies and artificial intelligence.

Meaningful stakeholder engagement is also essential for effective risk scoping. UNICEF's guidance on [Engaging Stakeholders on Children's Rights](#) and [stakeholder engagement with children in digital child rights impact assessments](#) provide practical approaches for identifying impacts that may otherwise remain invisible through desk-based assessments alone.

To support cost-effective implementation, the guidelines should promote the integration of child rights into existing due diligence systems, methodologies and risk assessment tools. Practical examples, risk indicators and sector-specific guidance would further help companies identify salient child rights risks and prioritize areas requiring deeper assessment and action.

Question 5: In-depth assessment

In our experience, tools that are explicitly grounded in the Convention on the Rights of the Child (CRC) are particularly valuable for carrying out in-depth assessments of areas identified as presenting the most severe and likely risks. Such tools help companies move beyond identifying the presence of child-related risks and assess the nature, scope and severity of impacts across the full range of children's rights.

UNICEF's Digital Child Rights Impact Assessment (D-CRIA) Toolbox provides a structured methodology for conducting in-depth assessments of actual and potential impacts on children's rights arising from digital technologies, products and services, including artificial intelligence. The tool is anchored in the CRC and supports a detailed analysis of impacts on all child rights, including privacy, protection from violence and exploitation, non-discrimination, participation, health, education and development.

However, while tools provide guidance on how to approach and structure assessments, they alone do not suffice to fully assess the situation. It is crucial that assessments are a combination of in-person consultation with relevant stakeholders in affected communities, across the value chain, together with desktop research and data analyses.

Strengthening child-sensitive approaches to in-depth assessments would also support the implementation of existing EU policy commitments, including the EU Strategy on the Rights of the Child and the EU's broader digital governance framework.

Question 8: Public data

Publicly available data collected by governments can play an important role in helping companies identify actual and potential adverse impacts on children as part of their due diligence processes. In particular, data related to children's health, education, labour, social protection, environmental exposures, and demographic vulnerabilities can help companies better understand risk patterns across operations, value chains and sourcing locations. As an example of data source, consider [UNICEF MICS](#) which generates data on key indicators on the wellbeing of children)

The Guidelines should explicitly encourage the use of age-disaggregated and child-specific data as part of due diligence processes. Children are often invisible in datasets used for human rights and environmental due diligence, resulting in risks and impacts going unidentified. The use of child-relevant indicators and public data sources can help companies better understand how risks affect children differently from adults, identify impacts across the full spectrum of children's rights, and improve the accuracy of risk identification, assessment and prioritization.

Improved access to public data should complement, rather than replace, direct stakeholder engagement and impact assessment processes. Public datasets can help identify areas of heightened risk, but meaningful engagement with affected stakeholders, including children where appropriate, remains essential to understanding actual impacts and informing effective responses.

Question 10: Risk sources

Useful sources of information include data on child labour, school attendance, child health, environmental exposures (including lead, pesticides and air pollution), digital risks, and the socio-economic conditions of households and caregivers. UNICEF's evidence shows that children may be affected by business activities not only directly, but also indirectly through impacts on their environment, communities and caregivers. A key gap remains the availability of child-specific and age-disaggregated data, which is essential for identifying risks to children beyond child labour. Facilitating access to such data through centralized, user-friendly platforms would support more effective and evidence-based due diligence. These platforms could also facilitate the aggregation and anonymization of company data to improve supply chain transparency and reduce duplication of reporting efforts.

Question 15: Prioritization challenges

Yes. Adverse impacts on children can be particularly difficult to assess where they are indirect, cumulative, long-term, delayed or not captured in existing data. Examples include environmental pollution, climate-related harms, exposure to hazardous substances, digital technologies, and impacts that occur through effects on parents, caregivers and communities.

While children's rights are human rights, children are uniquely affected by business activities due to their developmental status, dependence on adults and the specific rights recognized under the Convention on the Rights of the Child. As a result, the severity and likelihood of impacts on children may be underestimated in standard due diligence processes. Due diligence methodologies should therefore explicitly consider children's heightened vulnerability, evolving capacities, and the potentially irreversible and difficult-to-remedy nature of harm. These factors may increase the severity of an impact and should be reflected in severity assessments.

For example, exposure to lead can result in irreversible physical and cognitive impairments with lifelong consequences for health, learning, development and future opportunities. Similar considerations apply to exposure to other hazardous substances, environmental pollution, climate-related harms and certain digital risks. Such impacts may therefore be more severe than comparable harms affecting adults and should be assessed accordingly.

However, many existing human rights risk assessment frameworks do not explicitly account for children's specific vulnerabilities, developmental needs or the long-term consequences of harm. As a result, risks affecting children may be underestimated. These challenges can be addressed by systematically integrating children's rights into impact assessments, using age-disaggregated data, engaging affected children where appropriate and safe to do so, consulting child rights experts, and applying a precautionary approach where there is a risk of serious or irreversible harm.

Question 16: Additional prioritization factors

In addition to severity and likelihood, prioritization should take into account the irreversibility and irremediability of harm, impacts on children's survival and development, and the heightened vulnerability of affected groups, particularly children. Adverse impacts during childhood can have immediate, long-term and irreversible consequences on health, development, and future economic opportunities. Thus, risks affecting children warrant particular attention in prioritization processes, including by considering the potential duration and life-long effects when affecting severity.

Question 17: Disengagement

Yes. In the context of child labour, there are situations where disengagement may exacerbate harm to children and their families by reducing household income or pushing child labour into less visible forms. In such cases, continued engagement, combined with remediation, supplier capacity-building and addressing root causes, may be more effective than immediate termination of the business relationship. The appropriate response should be guided by the best interests of the child and an assessment of likely consequences for affected rights-holders.

Question 18: Purchasing practices

The most effective purchasing practices are those that address the commercial drivers of adverse impacts, including child labour. These include long-term supplier relationships, realistic lead times, responsible pricing, timely payments, and limiting excessive subcontracting, as well as avoiding last-minute order changes or cancellations. Such practices help address root causes of adverse impacts and are often more effective than audits alone. Their importance is particularly evident in sectors such as agriculture, garments and manufacturing, where purchasing decisions can directly influence working conditions and labour practices throughout supply chains. Examples include multi-year sourcing agreements, reasonable notice periods for order changes, and shared responsibility for the costs of corrective actions where buyers' practices have contributed to adverse impacts. Responsible purchasing practices should be recognized as a key element of effective prevention and due diligence

Question 20: Investment

Cost-effective investments are those that address the root causes of child labour and related child rights impacts, rather than focusing solely on identifying cases of child labour after they occur. Child labour is often linked to broader challenges, including poverty, lack of access to quality education, inadequate social protection, and weak child protection systems.

Investments that strengthen local capacities and national systems of social protection and child protection, improve access to education, and support family livelihoods can therefore help setting up long lasting sustainable accountability structures that prevent child labour while also advancing a range of interconnected children's rights. Companies can often achieve greater and more sustainable impact through collective action and such

systems-strengthening initiatives, including those led by governments, UNICEF and other partners, that address the underlying drivers of risk across value chains.

This is particularly important in sourcing countries where suppliers and communities may need support to meet emerging due diligence expectations. Without accompanying investments, there is a risk that companies respond to identified risks by disengaging or shifting sourcing away from higher-risk contexts, potentially worsening poverty and increasing risks of child labour, school dropout and other forms of exploitation. Where risks are identified, investment in remediation, improvement and local systems strengthening will lower human rights risks for businesses and often deliver better outcomes for children than withdrawal from sourcing relationships.

The implementation of the CSDDD therefore presents an opportunity to establish a multi-stakeholder and cross-sectoral approach to responsible supply chains, that combines corporate due diligence with responsible investment, development cooperation and support for national systems, helping to embed sustainable human rights protections across value chains over the long term. This is particularly relevant in the context of the EU's Global Gateway strategy and broader external action commitments, where investments in sustainable and resilient value chains can help strengthen human rights protections, support local development objectives and improve outcomes for children over the long term.

Question 23: Remediation

- Remediation should be aligned with international standards and be adequate, effective and prompt. No single form of remediation is sufficient; appropriate responses will depend on the nature of the harm and the context.
- Effective remediation may include ensuring that referral mechanisms are communicated throughout value chains and that cases are directed to the appropriate authorities or responsible bodies where such mechanisms exist. Remedies should respond to the specific harm experienced by affected children and may include educational reintegration, psychosocial support, healthcare, family support, rehabilitation, and measures to prevent recurrence.
- Remediation processes should be informed by meaningful engagement with affected stakeholders, including children where appropriate, and supported by operational-level grievance mechanisms that are accessible, trusted and responsive to children's needs. Companies should also take steps to address power

imbalances by providing accessible information on rights and available remedy, including in child-friendly formats.

- Effective remediation should not only address the immediate harm but also its underlying causes. This may require changes in business practices, responsible purchasing practices, and support for broader systems-strengthening efforts, including child protection, education and social protection systems.
- While these approaches may require longer-term commitment and collaboration with governments, civil society and specialized organizations, they are often more cost-effective over time because they help prevent recurrence, strengthen stakeholder trust and deliver more sustainable outcomes. By contrast, narrow compliance-based approaches may be easier to implement in the short term but are less likely to provide durable remedies or improve outcomes for affected children.

Question 26: Due diligence measures and the role of industry or multi-stakeholder initiatives

- Identification of adverse impacts
Identify actual and potential adverse impacts on children's rights through human rights due diligence that explicitly integrates children's rights.
- Increasing leverage through collaboration
Strengthen leverage through collaboration with child rights organisations and affected children and communities.
- Stakeholder engagement
Ensure safe, meaningful and age-appropriate engagement with children and child rights stakeholders.
- SME support
Support SMEs with practical tools and guidance to identify and address risks to children's rights.
- Remediation
Ensure child-sensitive, accessible and safe remedy mechanisms that protect children's best interests

Question 37: Third-Party Verification and MSIs

- Risk prioritisation
Prioritise the most severe child rights risks, not the largest sourcing volumes.

- Alignment with due diligence
Align MSIs with international child rights and human rights due diligence standards.
Scope of issues
Cover all salient child rights risks, including child labour, living income and environmental harms.
- Reach of initiatives
Cover child rights risks across the entire value chain, not selected supply chain segments.
- Impact over compliance
Focus on measurable child rights outcomes, not paperwork or certification alone.

Question 39: Accompanying Measures

Support independent civil society organisations and protect civic space, including child rights organisations and organisations representing children, young people, affected communities and workers. Ensure that children and young people, especially those in vulnerable situations, can safely and meaningfully participate in monitoring, remedy and accountability processes, free from intimidation or retaliation, in line with the UNCRC.

Question 41: Competence

Third-party verifiers should possess expertise that is proportionate to the nature of the risks and impacts being assessed. Where children may be affected, this should include specific child rights expertise, as impacts on children are often overlooked or underestimated in standard human rights assessments. Likewise, the adequate expertise should be in place for designing responsive and preventative measures, taking into account the particular vulnerabilities and rights of stakeholders affected.

Children are not simply a sub-category of rights-holders. Due to their developmental and dependent status, they may experience adverse impacts differently from adults and are entitled to additional protections under the Convention on the Rights of the Child.

Assessing and addressing risks to children therefore requires an understanding of child rights and the direct and indirect ways business activities can affect children.

Question 44: Stakeholder engagement

As highlighted in UNICEF's work on stakeholder engagement, groups most affected by business activities are often those least visible in traditional consultation processes.

Children, informal workers, migrant populations and other vulnerable groups may be excluded due to power imbalances, lack of representation, fear of retaliation, language barriers or limited access to formal grievance mechanisms.

Effective approaches therefore include:

- Ensuring engagement is meaningful, follows a do-no-harm approach, and takes place early enough for rights-holders to influence decisions before they are finalized, in line with the UNGPs and OECD Guidelines.
- Working through trusted local organizations, community networks and representative groups, and conducting targeted outreach to potentially affected stakeholders rather than relying solely on open consultations.
- Using culturally appropriate, accessible and child-sensitive engagement methods that are adapted to children's age, maturity and evolving capacities;
- Providing safe opportunities for children and other affected stakeholders to express their views and receive feedback on how their input has informed decision-making.
- Removing financial, practical and structural barriers to participation, including by covering transport costs, meals, childcare where relevant, and compensation for lost wages or working time; addressing literacy, disability, language and digital access barriers; and providing information in local languages and accessible formats, including oral, visual and pictorial formats where appropriate.
- Triangulating information from multiple stakeholders and sources to identify impacts that may otherwise remain hidden;
- Embedding stakeholder engagement throughout the due diligence process, from policy development and risk identification through implementation, monitoring, remediation and evaluation.

While these approaches require upfront investment, they are generally more cost-effective than broad, untargeted consultations because they improve the quality of risk identification and design of mitigation measures, and help ensure that the entire due diligence cycle captures the experiences of those most likely to be adversely affected.

Question 46: Engagement challenges

Children are frequently overlooked in stakeholder engagement processes despite being among the groups most affected by business activities. Effective due diligence therefore requires child-sensitive engagement throughout the due diligence cycle, including risk identification, assessment, prevention, mitigation, remediation and monitoring.

Engagement with children should be voluntary, safe, age-appropriate and adapted to children's evolving capacities. Appropriate safeguarding measures should be in place to prevent retaliation, re-victimization or other unintended harms arising from participation. Companies should work with trusted child-rights organizations and other experts where appropriate to ensure participation is meaningful and does not expose children to harm. Feedback should be provided to participating children and communities on how their views informed company decisions and actions.

Question 49: Vulnerable stakeholders

Children are frequently overlooked in stakeholder engagement processes despite being among the groups most affected by business activities. Effective due diligence therefore requires companies to identify children as potential rights-holders and stakeholders, whether affected directly or indirectly through impacts on families, caregivers, communities and the environment.

Companies should use child-sensitive engagement approaches that are adapted to children's age, maturity and evolving capacities, and remove barriers that may prevent children from safely expressing their views. This may include working with trusted child rights organizations, educators, social workers and community-based organizations, using age-appropriate communication methods, and ensuring that engagement is voluntary, inclusive and accessible.

Particular attention should be given to children facing multiple and intersecting vulnerabilities, including children with disabilities, migrant and displaced children, children in informal work settings, children affected by conflict, and children belonging to marginalized communities.

Children who participate in stakeholder engagement should be protected through appropriate safeguarding, confidentiality and referral mechanisms, and receive feedback on how their views have informed company decisions and actions. Child-sensitive engagement should be designed to prevent unintended harm, retaliation or re-victimization.

For more information, please contact

Ida Hyllested | Senior Adviser, Child Rights Unit

ihyllested@unicef.org | www.unicef.org/childrightsandbusiness