

Putting Children on the Environmental, Social and Governance Agenda: **A Baseline Assessment of Child Rights Disclosure in China**

Contents

Foreword 1

Executive Summary 2

A. Background and Context 6

A1 Child rights in Business 6

A2 China's Corporate Reporting Standards on Child rights 8

B. Methodology 12

B1 Sampling Approach 12

B2 Assessment Framework 14

B3 Data Extraction and Scoring 14

B4 Limitations 15

B5 Disclaimer of non-endorsement of companies featured in this report 15

C. Findings and Discussion 16

C1 Issue-Specific Findings 16

C2 Conclusions and Thematic Analysis 37

D.Recommendations 40

Reference 45

Annex 1: Summary of overall results 46

Annex 2: Core resources for integrating child rights into business and investment 48



Foreword

Children are affected by business decisions every day, through the products and services they use, the environments in which they live, and the working conditions of their parents and caregivers. In China, where one in five people are children, the private sector plays an increasingly important role in shaping their wellbeing and the country's future human capital.

As expectations for environmental, social and governance (ESG) transparency grow, China's sustainability disclosure landscape is evolving. While companies are making progress, children's rights remain largely overlooked in ESG reporting and are often addressed only in the context of child labour.

Yet children's rights extend far beyond child labour. Business activities affect children in multiple ways: through employment practices that shape parents' income and time for childcare; supply chains that may involve child labour or unsafe conditions; products and services that influence children's health, safety and development; digital environments that affect their privacy and wellbeing; and wider environmental and community impacts that shape the conditions in which they grow up.

Recognising and addressing these impacts is essential for responsible business conduct and for achieving inclusive and sustainable development, particularly in the context of China's demographic transition and efforts to build a more child-friendly society.

UNICEF works with governments, businesses, investors and civil society to advance the rights of every child. Through international standards such as the Children's Rights and Business Principles, and emerging approaches including child-lens investing, UNICEF supports efforts to make children visible within ESG governance, decision-making and disclosure.

This report provides a baseline assessment of how children's rights are reflected in the ESG disclosures of A-share listed companies in China. It aims to support companies, investors and policymakers in strengthening the social dimension of ESG, improving the quality and consistency of disclosure, and promoting business practices that place children at the centre.

UNICEF looks forward to continuing to work with partners across the ESG ecosystem to advance child-sensitive business practices and to support more transparent, inclusive, and sustainable development outcomes for children.

Amakobe Sande
UNICEF Representative to China

Executive Summary

Children under 18 make up one-fifth of China's population. They interact with businesses as consumers, workers, community members, dependents of employees as well as future adults who will significantly impact the private sector in the long term. Despite this, child rights remain a marginal issue in corporate ESG practices and are often reduced to child labour compliance. In response, UNICEF developed the Children's Rights and Business Principles (CRBP) and the Child-Lens Investing Framework to guide businesses and investors on addressing their impacts on children.

In China, recent national policies, including the 15th Five-Year Plan[1] and the Child Development Outline of China (2021–2030)[2], have elevated the protection of children's rights as a strategic priority, calling for stronger business involvement in safeguarding children's rights in digital spaces, workplaces, and communities. While national policies have raised the strategic importance of child development, the current regulatory framework on ESG disclosure provides limited explicit guidance on child rights. Existing mandatory reporting requirements for listed companies primarily focus on environmental metrics and general social topics. Child rights, beyond the prohibition of child labour, are not yet systematically embedded in disclosure guidelines.

This study provides a baseline assessment of the state of child rights disclosure in ESG reporting among a sample of 500 A-share listed companies in China, representing around 9 per cent of the total A-share market. The assessment framework includes 32 indicators covering the 10 Child rights and Business Principles (CRBP) and UNICEF's four priority areas: digital environments; just transition; nutrition; and family-friendly workplaces.

The findings show that child rights remain an emerging topic and have not yet been systematically or explicitly integrated into the ESG disclosures in China. Disclosure is strongest in areas already shaped by regulation or market expectations, especially child labour prevention in companies' own operations. By contrast, issues such as board oversight, family-friendly workplaces, child-sensitive supply chain management, responsible marketing, nutrition, digital safety, and child-inclusive environmental risk management remain weakly disclosed.

In most cases, children are not recognised as a standalone stakeholder group. Instead, child rights considerations are often closely interconnected with issues such as gender equality, labour and working conditions, product responsibility, and supply chain due diligence. This interconnectedness suggests that a child rights lens can serve as a critical entry point for identifying wider social risks and impacts across a company's own operation and value chain, yet such linkages remain largely underexplored in current reporting.

The study finds notable differences across sectors and company types. Disclosure tends to be stronger among large-cap companies and firms operating in globally exposed sectors such as IT and materials, where external expectations on responsible sourcing and human rights due diligence are stronger. Some progress is also visible in sector-specific areas. For example, commitments related to children's digital safety appear more frequently in the Software and Entertainment industries, while family-friendly workplace measures are more commonly disclosed by companies in IT, Energy and Financial Services sectors.

Core Findings at a Glance

Key Areas	Core Findings
1 **Governance and General Child Rights Commitments**	- Child rights are mainly implicitly embedded in human rights commitments and policies in public disclosures. - Board oversight of child rights is rare.
2 **Workplace**	- Eliminating child labour in companies' own operations is the most visible issue in the disclosure, mentioned by over 2/3 of companies. - Support for pregnant/breastfeeding employees is the most commonly disclosed measure (by nearly 1/3 companies) in fostering a family-friendly workplace. - Approximately 1/20 of companies disclose the support to young workers under 18, extended parental leave, commitment to 'return to work', flexible work arrangement, or financial support to childcare/education.
3 **Child Rights in Supply Chain Management**	- Most companies fail to disclose commitments to eliminating child labour risks, protecting young workers under 18, or extending family-friendly policies across their supply chains. - Only modest disclosure exists for responsible sourcing and promoting supplier compliance with child rights, with relevant disclosure largely concentrated in the IT and Materials sectors.
4 **Access to Remediation**	- 121 companies have operational grievance mechanisms explicitly or implicitly incorporating child rights. - Disclosure of child labour remediation practices with suppliers remains rare.
5 **Stakeholder Engagement**	- Nearly 1/3 of companies implicitly recognise children as a stakeholder group or engage in related consultations.
6 **Reporting and Disclosure**	- Fewer than 10% of the companies include child rights in their materiality assessments, i.e. the process used to identify and prioritise the most significant ESG issues for the company and its stakeholders. - A total of 129 companies monitor and report on child rights impacts from their operations, most commonly through indicators such as the number of child labour cases and parental leave metrics.
7 **Marketing and Communication**	- Almost all companies lack disclosure of commitments to responsible marketing to children.
8 **Child Rights in Nutrition and Digital Environment**	- Among companies in the Consumer Staples and Food & Beverage sectors, 11.5% addresses child nutrition in their ESG disclosures. - 8.5% of companies in the Media and Entertainment as well as IT and Software sectors explicitly disclose their commitment to protecting children in digital environments.
9 **Environment and Community**	- 23 companies reference broader human rights risks that may implicitly include children in environmental assessments. - Only 3 companies mention addressing broader human rights risks in their low-carbon transition or climate strategies.
10 **Partnerships on Child Rights**	- 247 companies participate in partnerships, allocate funds, or channel investments to support child rights.

The findings point to an early-stage market where awareness, reporting maturity and explicit regulatory expectations regarding child rights in business are still developing. Strengthening child rights disclosure will therefore require coordinated actions from multiple stakeholders.

Regulators

- Align child rights with national development priorities by embedding them in macro social and economic frameworks, sector strategies, and outward investment guidance.
- Reframe child rights from a narrow compliance topic to a driver of social inclusion, human capital development and shared prosperity, guiding corporate conduct toward long-term outcomes.

Industry Associations

- Develop sector-specific disclosure guidance, benchmarking tools and capacity-building programmes on child rights in business.
- Translate policy priorities into actionable practices, promote consistent implementation across members, and strengthen transparency through shared reporting approaches.

ESG Reporting Standard Setters

- Set clear expectations by integrating child rights considerations into ESG reporting frameworks, including explicit indicators on family-friendly workplaces, digital safety, nutrition, responsible marketing and child-sensitive environmental risks.
- Develop sector-specific guidance to reflect where children are most affected, including disclosure guidance for food and beverage, digital and entertainment, energy and extractive industries, and manufacturing supply chains on child related risks, impacts and management approaches.



Companies

- Recognise children as a distinct stakeholder group and integrate child rights into governance, materiality assessments and risk management.
- Strengthen both implementation and disclosure across key impact areas, including family-friendly workplaces, supply chains, child-safe products and services, responsible marketing and digital safety.

Investors

- Integrate child rights into ESG analysis, due diligence, stewardship and company engagement.
- Encourage stronger disclosure and improved practices, especially in sectors where children may be affected through products and services, digital environments, supply chains, or environmental and community impacts.

Other stakeholders in the ESG ecosystem

(including research institutions, data and rating providers, consulting firms, and civil society organisations)

- Strengthen the evidence base by generating data-driven research linking child-centred practices to long-term corporate value and human capital development.
- Provide strategic services, such as child rights impact assessments and operational gap analyses, to help companies translate commitments into practice.
- Develop localised child-related ESG indicators for data and ratings.
- Run awareness-raising initiatives that promote responsible practices for children's health, safety and well-being.

UNICEF China

- Advocate for integrating child rights into ESG and provide technical expertise to help regulators and industry associations adapt international child rights norms and standards to the China context.
- Strengthen partners' capacity by developing contextualised, evidence-based toolkits with clearly defined indicators, and by delivering training programmes with local partners.
- Demonstrate the business case for child-centred practices and convene platforms for Chinese enterprises to engage in global dialogue and share good practices.



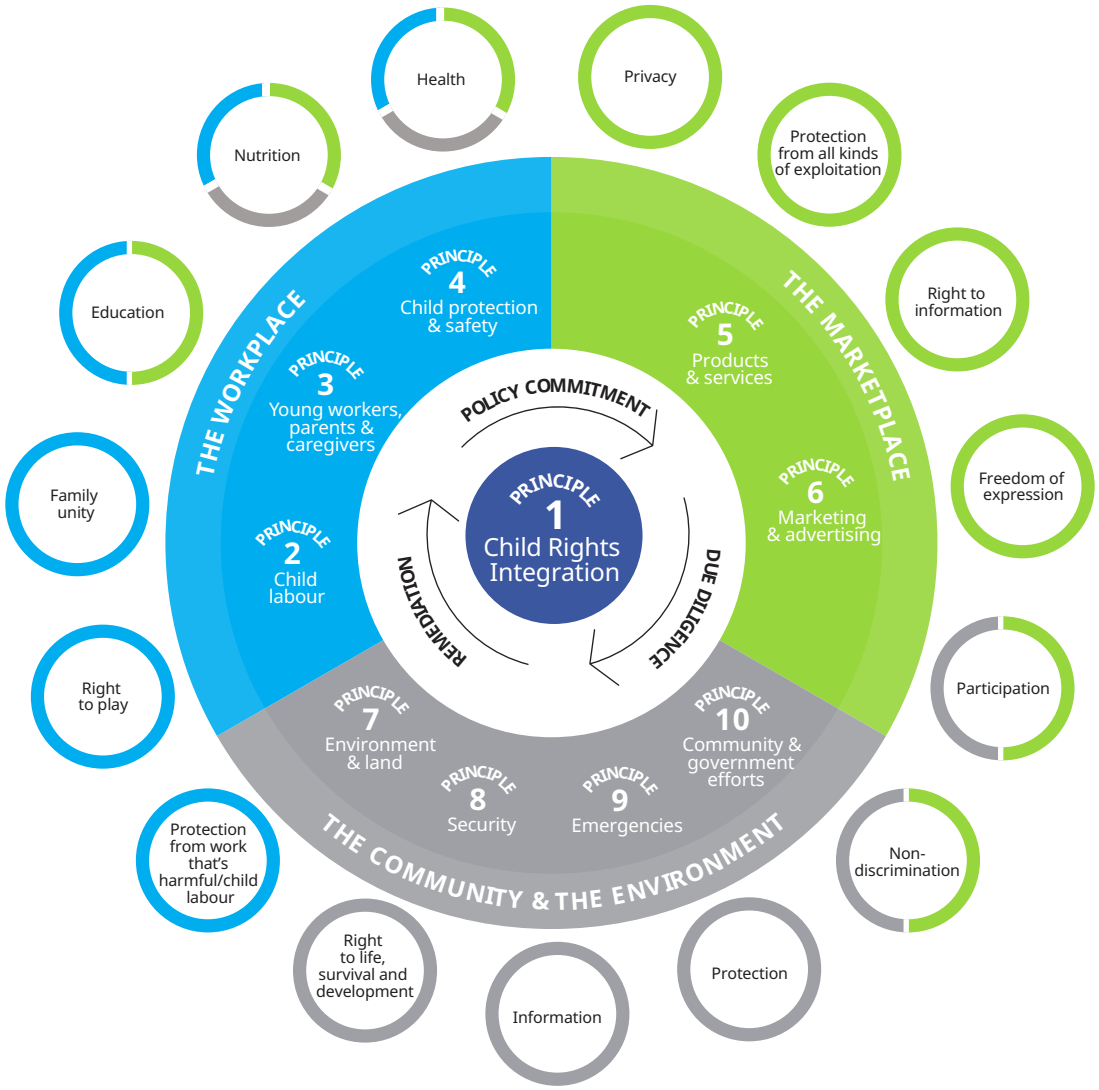
A. Background and Context

A1 Child rights in Business

Children under 18 years old, accounting for one-third of the global population, are a key yet often largely overlooked stakeholder group for corporates. They interact directly and indirectly with businesses as consumers, workers, community members and dependents of employees, as well as future adults who will significantly impact the private sector in the long term. Beyond preventing or eliminating child labour, other critical child-related issues, such as product safety, marketing, community, emergencies and environment, receive insufficient attention through companies' own operations and supply chains.

To raise the private sector's awareness and improve market practice in safeguarding child rights, together with partners, UNICEF developed the Child rights and Business Principles in 2012 and the Child-Lens Investing Framework in 2019. These widely accepted guidelines have become the cornerstones of advancing child-friendly business actions globally.

Figure 1: Business impact areas linked to the Child rights and Business Principles



Source: UNICEF & Sustainalytics, Investor Guidance on Integrating Child rights into Investment Decision Making, 2019.

In China, children represent about one-fifth of the national population. China has been continuously advancing its regulatory framework for protecting child rights . These efforts are reinforced by recent national policy directions, including the 15th Five-Year Plan[3]. Companies' responsibilities to safeguard child rights have become an important element of the national regulatory framework. The Child Development Outline of China (2021-2030) [4], also commonly referred as National Plan of Action for Children, issued by China's State Council encourages companies to participate in safeguarding child rights and promoting children's development, while the 2020 revision of the national Law on the Protection of Minors explicitly defines the protection of minors as a shared responsibility of multiple parties, including companies.

Current directives, such as the Law on the Protection of Minors and the Regulations on the Protection of Minors in Cyberspace, primarily focus on prohibiting child labour, regulating child rights in digital businesses and protecting children in marketing activities and set clear compliance expectations in these areas.

Recent policy initiatives such as the National Action Plan on Prevention and Control of Child and Adolescent Obesity and the newly revised National Food Safety Standard for Nutrition Labelling of Prepackaged Foods have further strengthened the regulation of food marketing and nutrition information related to children, including guidance to limit marketing of high-sugar, high-fat and high-salt foods to children and to enhance food labelling requirements.

A broader direction toward more comprehensive corporate responsibility for children's well-being is signalled.

The Child Development Outline of China (also commonly referred as National Plan of Action for Children) (2021-2030)

The cultivation and development of children and adolescents are regarded as strategic and foundational priorities, with the principle of putting children first upheld, strong efforts made to advance child-related initiatives, and the legal and policy framework for protecting child rights further strengthened.

Some of the strategic measures are closely relevant to business, including:

- regulating advertising and commercial activities involving children;
- safeguarding child rights to participation and expression;
- improving the natural and living environments that support children's healthy growth;
- strengthening the protection of children in the prevention of and response to emergencies;
- enhancing the protection of minors in the digital environment; and encouraging broad participation from all sectors of society in the implementation of the Child Development Outline of China (2021-2030), including encouraging enterprises and public institutions to take part in safeguarding child rights and promoting children's development.

From a corporate and an investor perspective, integrating child rights into corporate strategy is increasingly relevant under a double materiality lens - addressing both companies' societal impact and their long-term financial resilience. Proactively identifying and managing child-related impacts helps mitigate regulatory, legal and reputational risks, safeguards companies' social license to operate, and supports long-term financial materiality by improving workforce retention, supporting future human capital development, strengthening innovation capacity, and enhancing trust with consumers, clients and communities.

As China continues to advance policies on child protection and development, population development and high-quality growth, proactively addressing child rights enables companies to better align with national priorities, manage emerging ESG risks, and unlock shared value for both business performance and long-term social development.

A2 China's Corporate Reporting Standards on Child rights

Over the past two decades, China's ESG disclosure has evolved from a voluntary approach to mandatory requirements for larger-capitalisation companies. Currently, the multiple ESG reporting regulations in China (see Table 1) apply to different groups of companies, including all companies[5], listed companies[6,7,8], financial institutions[9] and listed companies controlled by centrally administered state-owned enterprises (SOEs)[10]. These

standards partially align with international frameworks such as the International Sustainability Standards Board (ISSB) standards and Global Reporting Initiative (GRI) standards, while incorporating localised adaptations. For example, the Corporate Sustainability Disclosure Standards – Basic Standards (Trial) issued by the Ministry of Finance together with other ministries and regulators build on the International Financial Reporting Standards (IFRS) S1 but emphasise impact materiality in addition to financial materiality. Another example is the Guidelines on Self-regulation of Listed Companies – Sustainability Report (Trial) issued by China's three stock exchanges, which align with the ISSB framework on financially material topics, while introducing China-specific social issues such as rural revitalisation.

Child labour is explicitly addressed in the ESG Template and Indicator system, which is a standardised disclosure framework specifically designed for listed companies controlled by central state-owned enterprises (central SOEs). Nevertheless, other aspects of child rights have not yet been explicitly incorporated into these regulations and standards. To some extent, several core topics covered in these ESG reporting regulations could implicitly intersect with the Child Rights and Business Principles, including product and service safety and quality, employee-related issues, social contribution, stakeholder engagement, etc.

Table 1: An overview of current ESG disclosure regulations in China and the integration of human rights and child rights disclosure

Regulation	Issuance Date	Mandatory or Voluntary	Alignment with International Standards	Human Rights & Labour Requirements	Child Rights Requirements
Corporate Sustainable Disclosure Standard No. 1 – Climate (Trial)	December 2025	Voluntary	Largely align with IFRS S2	No explicit requirement	**No explicit requirement**
Corporate Sustainability Disclosure Standards - Basic Standards (Trial)	November 2024	Voluntary	Largely align with IFRS S1, but highlight double materiality	No explicit requirement	**No explicit requirement**

Regulation	Issuance Date	Mandatory or Voluntary	Alignment with International Standards	Human Rights & Labour Requirements	Child Rights Requirements
Guidelines on Self-regulation of Listed Companies - Sustainabil□ity Report (Trial)	April 2024	Mandatory for larger companies (Constituent companies of SSE 180 Index, STAR 50 Index, SZSE 100 Index, ChiNext Index and those listing simultaneously domestic and overseas)	Partially align with ISSB Standards, but highlight double materiality	- Facilitate Sustainable Development of Supply Chain - Employee: • 50(ii) Basic Information of Occupational Health and Safety - Supplier and Client: • 47 Product and Service Safety, • 48 Data Security and Client Privacy Protection - Pollution Prevention and Ecosystem Protection: • 30 Impacts of Pollution Emission on Employees and Local Communities - Rural Revitalisation and Social Contribution: • 40 Contribution to the Public and Society - Governance: • 53 Stakeholder Communication	**Implicit** – children rights are embedded in the broader human rights.
Reference Template for ESG Special Reports of Listed Companies Controlled by Centrally Administered SOEs & Reference Indicator System for ESG Special Reports of Listed Companies Controlled by Centrally Administered SOEs	July 2023	Voluntary, but incentivising	Referencing TCFD and GRI standards	- S1 Employee Rights - S2.1 Product Safety and Quality - S3.1.1 Selection and Management of Suppliers - E3.4.1 Climate Risk Management - S4.2 Community Co-construction	**Explicit** – avoiding child labour is explicitly mentioned.
Guidelines on Environmental Information Disclosure for Financial Institutions	July 2021	Voluntary nationally, but mandatory in certain pilots	Incorporating the four pillars based on TCFD	No explicit requirement	**No explicit requirement**

Beyond domestic standards, the spillover effects of overseas supply chain governance have been promoting China's corporate practices on child rights protection, following international best practices, and to some extent encouraging related disclosures. These downstream demands often require Chinese suppliers to establish full-chain monitoring mechanisms, such as conducting child rights risk assessments in raw material sourcing, verifying the age of employees in sub-supplier factories, and ensuring that production processes do not pose environmental or safety hazards to children in surrounding communities.

This China-focused baseline study aims to assess how listed companies in Chinese mainland disclose and address child rights within their ESG practices. By examining corporate commitments, governance, risk management and disclosure related to children across operations, supply chains, products and communities, the study seeks to identify current practices, gaps and areas for improvement in the China market. As China continues to advance high-quality growth and strengthen ESG-related regulation, this research provides an evidence base to support companies, investors and policymakers in better integrating child rights into corporate decision-making, enhancing market transparency, and aligning business practices with international standards and national development priorities.



B. Methodology

This study applies a desk-based research approach to analyse publicly available sustainability reports of listed companies.

B1 Sampling Approach

The assessment covers a sample of 500 A-share listed companies in China (see Table 2), representing approximately 9 per cent of the total A-share market. The sample was selected based on the following criteria:

(1) Compliance with UNICEF Due Diligence Policy

Industries or companies that are not compliant with the UNICEF Due Diligence Policy were excluded. This includes companies in the National Defence sector that may be involved in weapons manufacturing, as well as companies for which revenue from alcoholic products accounts for more than 90 per cent of total revenue.

(2) Availability of Public Disclosure

Only companies that have publicly released sustainability-related reports, including but not limited to ESG, sustainability or corporate social responsibility (CSR) reports, were included in the sample.

(3) Stratified Proportional Sampling

Across the Shanghai Stock Exchange, Shenzhen Stock Exchange and Beijing Stock Exchange, proportional sampling was applied within each GICS sector to ensure representation of large-, mid- and small-capitalisation companies[i].

(4) Manual Adjustment of the Sample

Based on the above criteria, limited manual adjustments were made to ensure a minimum sample size for smaller sectors, strengthen coverage of UNICEF's four priority areas (digital rights, just transition, family-friendly workplace policies and nutrition), and incorporate

[i] Within each industry, companies are classified by cumulative market capitalization (descending): top 70% large-cap, next 15% mid-cap, remaining 15% small-cap.

selected SDG2000 constituent companies to enhance coverage of globally recognised firms with significant capacity to shape sustainable development outcomes.

Table 2: Final Sample Composition

GICS Sector	Large Cap	Mid Cap	Small Cap	Total
Beijing Stock Exchange	**2**		**14**	**16**
Communication Services			1	1
Consumer Discretionary			3	3
Consumer Staples			1	1
Energy			1	1
Health Care	1		2	3
Industrials			3	3
Information Technology	1		2	3
Materials			1	1
Shanghai Stock Exchange	**114**	**78**	**73**	**265**
Communication Services	5	7	5	17
Consumer Discretionary	9	7	12	28
Consumer Staples	6	5	4	15
Energy	4	8	10	22
Financials	12	3	1	16
Health Care	10	7	5	22
Industrials	27	16	9	52
Information Technology	18	10	8	36
Materials	17	11	9	37
Real Estate	3	1	2	6
Utilities	3	3	8	14
Shenzhen Stock Exchange	**81**	**69**	**69**	**219**
Communication Services	1	7	4	12
Consumer Discretionary	7	8	9	24
Consumer Staples	5	5	4	14
Energy		1	6	7
Financials	1	1	6	8
Health Care	9	6	7	22
Industrials	14	16	9	39
Information Technology	19	13	9	41
Materials	19	9	9	37
Real Estate	3	1	2	6
Utilities	3	2	4	9
TOTAL	**197**	**147**	**156**	**500**

B2 Assessment Framework

The assessment framework used in this study builds on UNICEF's global and selected country-level research on child rights disclosures[11, 12] as well as Tools for Investors on Integrating Children's Rights in ESG Assessment. It is designed to cover the ten Child rights and Business Principles (CRBP) as well as UNICEF's four priority pillars: digital environments, just transition, nutrition, and family-friendly workplaces.

The China assessment framework remains broadly aligned with the Asia regional study in terms of structure, indicator design and scoring criteria. Limited contextual adjustments were made to reflect the China market, including the disaggregation of selected indicators to distinguish between company performance in own operations and in supply chain management.

Overall, the China assessment framework comprises 32 indicators, covering the following ten key areas:

（1） **Governance and general child rights commitment**
（2） **Workplace**
（3） **Child rights in supply chain management**
（4） **Access to remediation**
（5） **Stakeholder engagement**
（6） **Reporting and disclosure**
（7） **Marketing and communication**
（8） **Child rights in product design**
（9） **Environment and community**
（10） **Partnership on child rights**

Of the 32 indicators included in the China assessment framework, 29 are general indicators that apply to all sampled listed companies and each of the 500 sample companies is evaluated against these indictors. The remaining three are sector-specific indicators and are assessed only for companies operating in relevant industries. For example, indicators related to the protection of child rights in digital environment are assessed only for companies in sectors such as Media, Entertainment, IT services and Software. These are further indicated in the Findings and Discussion section of this report.

Each indicator is scored on a scale of 0 to 2. A score of 0 indicates no disclosure on the relevant issue, while a score of 2 reflects a clear and explicit disclosure of commitments, policies or practices related to child rights. For selected indicators, an intermediate score of 1 is applied to capture partial or implicit references to child rights. Scoring criteria are applied in relation to the specific intent of each indicator, with further details provided in the Findings and Discussion section of this report.

2 - YES	A clear and direct statement or disclosure addressing child rights in relation to the indicator, including specific commitments, policies, or programmes
1 - PARTIAL	Indirect or implicit references to child rights that can be reasonably inferred from the company's disclosures, such as the existence of broader human rights–related policies without explicit reference to children
0 - NO	No disclosure related to the indicator

B3 Data Extraction and Scoring

This study applies a combined approach using artificial intelligence–enabled text analysis and targeted manual review to assess corporate disclosures related to child rights. The assessment follows a structured process of report parsing, information extraction, indicator scoring and quality assurance to balance efficiency and analytical robustness.

Publicly available sustainability-related disclosures of the sampled companies, primarily

ESG, CSR or sustainability reports and annual reports serve as the main information sources.

Information extraction is guided by a structured keyword framework developed based on the assessment framework. Extracted information is consolidated and standardised using semantic analysis to support consistent interpretation across companies.

In addition, where applicable, selected indicators draw directly on SynTao Green Finance's STαR ESG Rating Database to support the assessment and enhance efficiency, including information from ESG reports as well as relevant ESG-related policies publicly disclosed by companies.

Indicators are scored on a 0–2 scale in line with predefined criteria, combining automated classification with human judgment. The automated scoring system adopts an integrated approach of traditional machine learning and AI-driven semantic comprehension. To ensure accuracy, all high-scoring indicators and selected indicators with lower extraction confidence are subject to manual verification. For a limited number of indicators, supplementary publicly available ESG-related policies disclosed on company websites were reviewed as part of the manual assessment.

B4 Limitations

While the sampling methodology is designed to capture companies across sectors and market-capitalisation tiers, it remains a purposive sample rather than a statistically random one. As it prioritises companies with publicly available sustainability/CSR/ESG reports and relatively higher market capitalisation within each tier, the sample is skewed toward more mature and better-resourced firms. Consequently, the findings cannot be generalised to all A-share listed companies, particularly non-reporting and smaller firms.Targeted adjustments, such as strengthening coverage of UNICEF's four priority areas and incorporating SDG2000 constituents, were made to enhance strategic relevance. These refinements improve the usefulness of insights but necessarily reduce statistical representativeness.

As the assessment relies primarily on publicly available disclosures, the results reflect the extent and quality of corporate reporting on child rights rather than the full scope of companies' underlying practices. Actual policies and practices may extend beyond what is publicly disclosed in ESG and related reports. No additional efforts were made to independently verify disclosures or to include information from other sources such as press releases, news articles, or social media.

Overall, the study should be considered exploratory in nature, providing indicative insights rather than a comprehensive assessment of all Chinese listed companies. There is no intention to rank companies or judge their overall sustainability performance, and the findings should be interpreted with these limitations in mind.

B5 Disclaimer of non-endorsement of companies featured in this report

The companies featured in this report are presented as illustrative examples to highlight different approaches to ESG disclosure related to child rights. Their inclusion does not imply endorsement, validation, or ranking of their policies, practices, or performance. UNICEF does not endorse any of the companies referenced in this report. Rather, these cases are intended to support learning and reflection on current disclosure trends and gaps.



C. Findings and Discussion

C1 Issue-Specific Findings

(1) Governance and general child rights commitments

Figure 2: Does the company make a commitment or formal statement to respecting child rights? (GGC1)

This question examines whether a company explicitly recognises child rights as a standalone priority through formal commitments or statements, such as explicitly referencing child rights in corporate policies, aligning with the UN Convention on the Rights of the Child.

Only 2.6 per cent of companies explicitly disclose their commitments to respecting child rights. 37.6 per cent indirectly cover it through human rights policies, and 59.8 per cent make no mention. The proportions may reflect limited awareness of child rights as a distinct topic within corporate sustainability reporting among Chinese enterprises. After all, there are no mandatory regulatory requirements for child rights-specific disclosure in China.

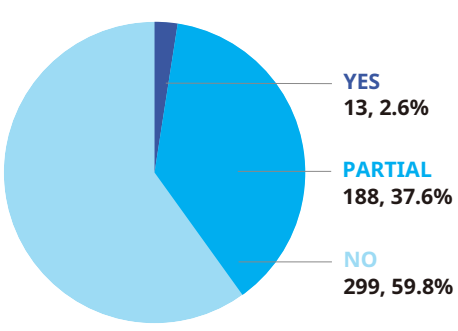
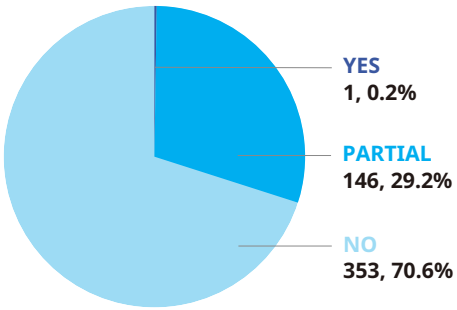




Figure 3: Does the company make a commitment to ensure its suppliers and contractors respect child rights? (GGC2)

Supply chains are high-risk zones for child labour, exploitation, and rights violations, with harms often cascading from upstream to downstream. The enterprises cannot isolate child rights from the value chain. Suppliers and contractors may directly or indirectly affect children through labour practices, working conditions and community impacts. Therefore, companies are expected to communicate clear expectations that suppliers respect children's rights.

Merely 0.2 per cent of companies explicitly disclose their expectation for suppliers to respect child rights, 29.2 per cent partially cover this issue through human rights or prohibiting child labour, and 70.6 per cent make no mention. Namely, Chinese enterprises' supply chain management focuses on basic compliance such as child labour and forced labour, not extending to comprehensive child rights.

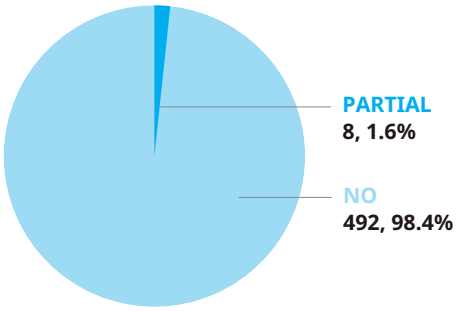


2 - YES	Explicit mentions of their expectation of their suppliers' conduct to respect children's right
1 - PARTIAL	No explicit mentions of child rights but expect suppliers to commit to broader human rights and/or explicit mentions their expectation of suppliers to commit to eliminate child labour
0 - NO	No mention

Figure 4: Does the board have an oversight of child right's policy or issues? (GGC3)

Board oversight of child rights is the cornerstone of embedding child protection into corporate strategy. Without top-tier governance, child rights commitments remain superficial, lacking resource allocation and enforcement.

Currently, no company explicitly mentions board oversight of child rights, only 1.6 per cent indirectly cover it through human rights oversight, and 98.4 per cent make no mention. And performance is consistently low across ownership, market cap, and listing location, indicating a general lack of board-level attention to child rights.



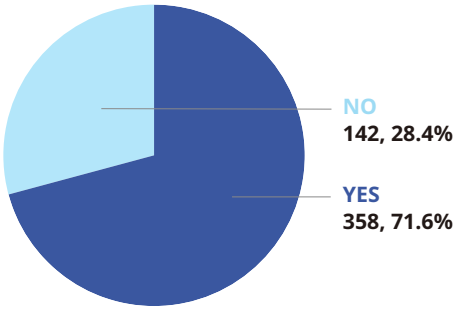
2 - YES	Explicit mentions of board's commitment to oversee child rights policy and/or issues (e.g., approved the child right's policy)
1 - PARTIAL	No explicit mentions of child rights but mentions board oversee and/or the human rights policy/issues
0 - NO	No mention

(2) Workplace

Figure 5: Does the company have a commitment to eliminating child labour risks in its own operations? (WP1)

Eliminating child labour risks in a company's own operations is a non-negotiable baseline of corporate responsibility, with Chinese labour regulations highlighting the manufacturing and focused labour inspections.

This most regulated issue reaches to the highest disclosure rate in this study: 71.6 per cent of companies explicitly disclose commitments or policies aimed at eliminating child labour, and 28.4 per cent make no mention.



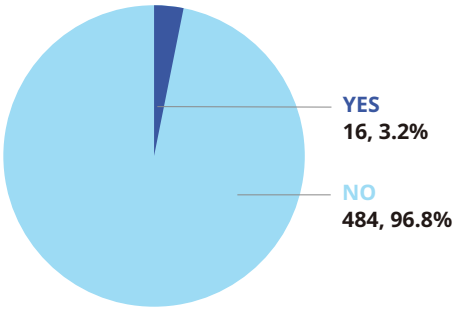
2 - YES	Explicit mentions of having a child labour prevention policy
0 - NO	No mention

Figure 6: Does the company promote employment of individuals under 18, ensuring compliance with national laws and international standards in its own operations? (WP2)

Young workers under 18 need vocational opportunities but require strict safeguards: legal minimum age, banned hazardous work and restricted hours. Without this commitment, enterprises either deny young workers growth or expose them to exploitation.

Only 3.2 per cent of companies explicitly state that they support compliant employment of young workers, and 96.8 per cent make no mention. In addition, 15 out of 500 companies adopt a zero-tolerance policy on workers under 18 years old; while this reflects a cautious approach to child labour risks, clearer distinction between child labour and legally employed young workers, together with more explicit protection measures for young workers, would be beneficial.

Industry labour demand is an essential influencing factor. A small number of enterprises in manufacturing and services (e.g., electronics, retail) show partial support for internships and skills training.



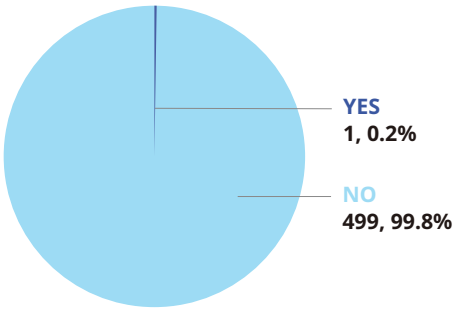
2 - YES	The company clearly communicating and recognising minimum age for employment can be under 18 years old
0 - NO	No mentions of minimum age of employment or promotion of young workers

Company	Disclosure
Company A	The minimum working age of the company's employees is set at 18 years, with two exceptions aligned with local laws: (1) Vacation substitutes and vocational students aged 16 and above may perform light, non-hazardous tasks that do not interfere with school attendance. (2) Apprenticeships or educational programs involving individuals under 16 are permissible only if they demonstrably enhance the child's education and comply with stringent safety guidelines.

Figure 7: Does the company commit to paying a living wage to their employees? (WP3)

Committing to pay employees a living wage is closely linked to children's well-being, because household income directly influences children's access to education, nutritious food, safe housing, and healthcare. A living wage can be understood as compensation sufficient for a worker and their family to meet basic needs and maintain a decent standard of living in the local context.

In the context of Children's Rights and Business Principles (CRBP), paying a living wage is not only a labour standard but also a child rights issue. A living wage goes beyond compliance with statutory minimum wage requirements. In CRBP-aligned practice and reporting, companies are expected to explain how they understand and operationalise the concept (e.g., the benchmark used and scope of coverage), and to disclose actions and progress over time to identify and close any gaps between current pay and a living-wage level.



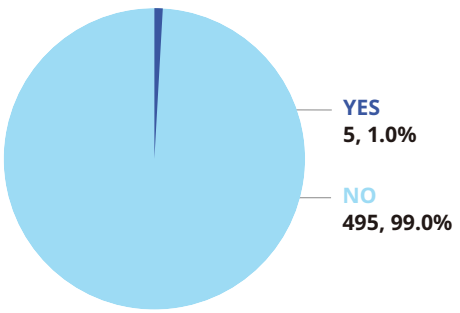
2 - YES	The company has a clear statement on paying living wage to all employees
0 - NO	No mention

Only 0.2 per cent of companies explicitly state that they commit to paying a living wage, and 99.8 per cent make no mention. These data suggest that the concept of living wage has not yet become a widely shared social consensus in China.

Company	Disclosure
Company B	The company's employee remuneration structure comprises of base salary, position-based salary, professional title and skill-based salary, performance-based salary, and various allowances and subsidies. Specifically, the base salary is designed to ensure employees' basic living needs.

Figure 8: Does the company have commitment to decent working conditions for young workers under 18 in its own operations? (WP4)

A commitment to decent working conditions for young workers goes beyond prohibiting child labour and requires companies to address the specific safety and welfare risks faced by this vulnerable group. At minimum, the commitment should provide for: (i) safe and healthy working environments; (ii) restricted working hours and appropriate rest breaks; (iii) light-duty assignments where needed, with prohibitions on hazardous tasks; (iv) age-appropriate and targeted health and safety training; (v) a zero-tolerance approach to harassment, supported by accessible grievance



2 - YES	The company clearly communicating and recognising minimum age for employment can be under 18 years old
0 - NO	No mentions of minimum age of employment or promotion of young workers

mechanisms; and (vi) non-discrimination in recruitment, employment conditions, training, promotion, and termination.

Only one per cent of companies explicitly disclose commitments to decent working conditions for young workers, while the vast majority shows no evidence.

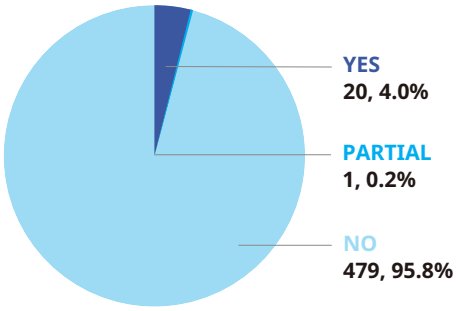
Drawing on the facts that over 70 per cent of the companies confirmed their zero-tolerance on child labour, and only 3.2 per cent mention the compliance with requirements related to the employment of young workers, corporate disclosure primarily focus on prohibition of child labour with limited attention given to the specific decent work needs of young workers.

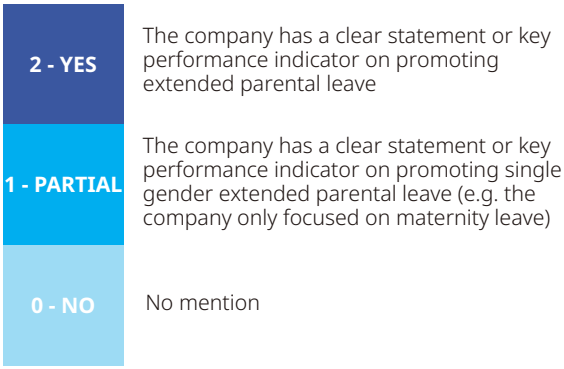
Company	Disclosure
Company C	The company has established its Procedures for the Protection of Underage Workers. The company does not assign underage workers to overtime work, night shifts, or hazardous and otherwise prohibited positions.

Figure 9: Does the company promote extended parental leave? (WP5)

Promoting extended parental leave is a pivotal family-friendly measure that supports early childhood development and children's well-being, while also advancing gender equality when leave is available and realistically usable for both parents and makes caregiving a more gender-balanced norm at home. In China, the extended parental leave is mostly voluntary at the local level without national unified standards.

Four per cent of companies explicitly report promoting extended parental leave, 0.2 per cent disclose leave policies covering only one gender, and 95.8 per cent make no mention. This suggests that corporate disclosures rarely address parental leave provisions beyond minimum legal requirements.



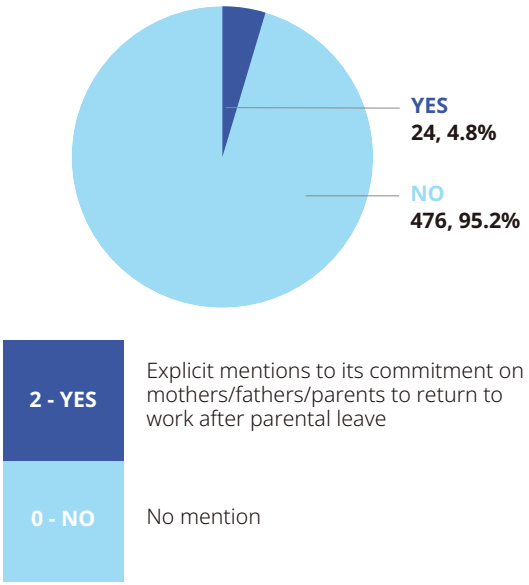


Company	Disclosure
Company D	The company ensures that employees are entitled to various types of leave, including only-child care leave, parental leave, paternity leave, prenatal check-up leave, and maternity leave.

Figure 10: Does the company have a commitment to 'return to work' for parents who took parental leave? (WP6)

A 'return-to-work' commitment for employees who take parental leave helps ensure that caregivers are not forced to choose between family responsibilities and career continuity, thereby supporting a stable environment for children's growth. Importantly, such commitments reduce the career penalties that disproportionately fall on women due to childbirth and caregiving expectations, while encouraging men's uptake of parental leave and shared caregiving responsibilities

4.8 per cent of companies explicitly disclose commitments related to return-to-work support, while 95.2 per cent make no reference to such measures. While Chinese labour regulations provide basic protection for employees returning from parental leave, the low level of disclosure suggests that few companies have formalised or communicated structured re-entry support.

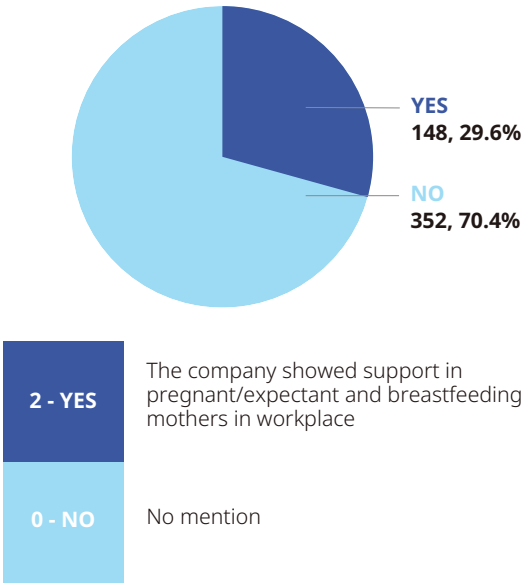


Company	Disclosure
Company E	During the 2024 reporting period, 153 employees applied for maternity and paternity leave, of which 94 were male employees taking paternity leave and 59 were female employees taking maternity leave. Both the post-leave return-to-work rate and retention rate reached 100%.

Figure 11: Does the company promote their support for pregnant/expectant women and breastfeeding mothers in the workplace? (WP7)

Adequate support for pregnant and breastfeeding mothers is fundamental to enabling nurturing care for newborns, laying out the foundation for infants' health, development, and survival in the earliest stage of life.

This is one of the better-performance indicators in the research. 29.6 per cent of companies explicitly disclose measures supporting pregnant/expectant women and breastfeeding mothers in the workplace.

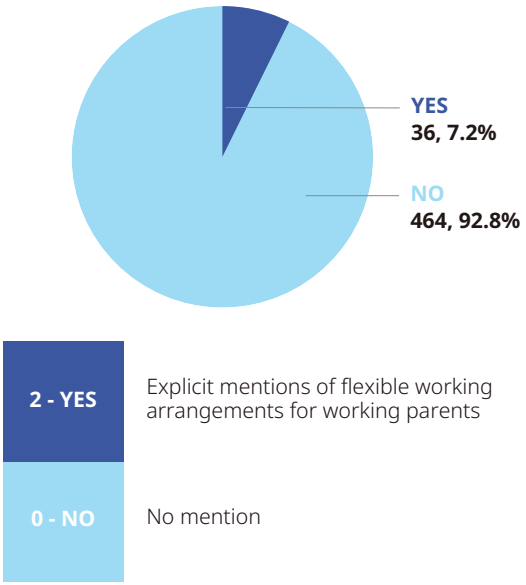


Company	Disclosure
Company F	The company has established a mother-baby room, equipped with amenities including air purifiers, sofas, sterilisers, refrigerators, etc. The room is designed with separate areas to provide female employees with a private, clean, and comfortable space for rest, breastfeeding, and milk expression. Additionally, the company has set up a maternity-friendly restaurant, providing a convenient and comfortable dining environment for pregnant and breastfeeding employees.

Figure 12: Does the company promote flexible working arrangement to workers with family responsibilities? (WP8)

Flexible working arrangements for employees with family responsibilities directly ease the conflict between work and caregiving, enabling parents to fulfil childcare, accompany their children, and respond to family needs without sacrificing employment.

7.2 per cent of companies explicitly state that they provide flexible working arrangements, and 92.8 per cent make no mention, demonstrating the slow development of family-friendly workplaces in China.

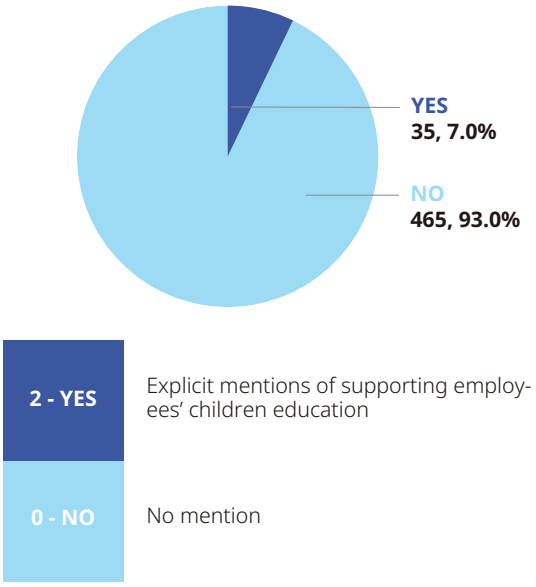


Company	Disclosure
Company G	The company provides employees with flexible working arrangements, such as remote and part-time working options, to support employees in achieving a better work-life balance.

Figure 13: Does the company provide any financial support to employees' children education and/or childcare? (WP9)

Financial support for employees' children's education and childcare directly relieves family economic pressure, guarantees children access to stable education and safe care, and tackles the root cause of child rights risks linked to poverty.

Seven percent of companies explicitly disclose that they provide financial support to employees' children's education and/or childcare, and 93.0 per cent make no mention.

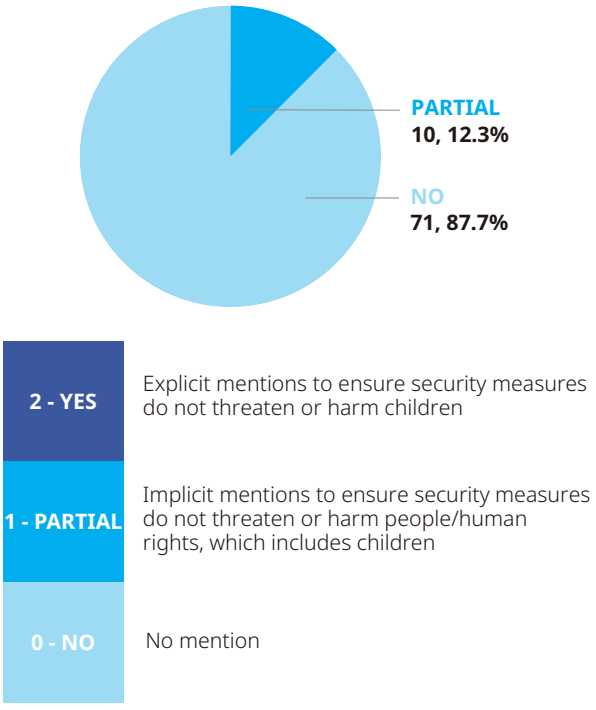


Company	Disclosure
Company H	To address employees' needs related to their children's education, the company School was completed in 2018, effectively addressing enrolment challenges faced by employees' children. The company also invested in the development of well-equipped supporting facilities, including Phase I and Phase II of the company Recreation Park, and has been preparing for the establishment of the company Hospital.

Figure 14: Does the company consider child rights in security arrangements? (WP10)

Children are uniquely vulnerable to physical harm, psychological distress, and inappropriate treatment in contexts where informal security controls exist. Child protection in business therefore goes beyond managing the risks of hazardous work, particularly in higher risk sectors such as mining and construction, and includes a zero-tolerance approach to any violence, exploitation, or abuse of minors across all business activities, including those conducted away from company facilities. Security arrangements and staff conduct should align with this principle, supported by clear codes of conduct and procedures to report and take appropriate action when concerns arise.

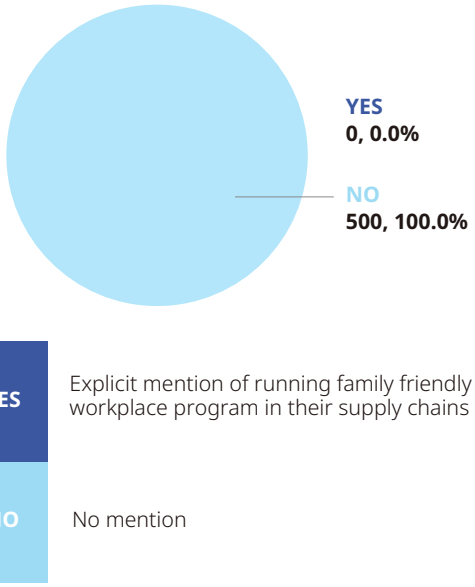
Among the 81 sampled companies in the mining and construction sectors, which have greater exposure to community related security risks, 12.3 per cent make disclosure indicating that their security arrangements indirectly address child rights as part of human rights protection, and the rest make no mention.



(3) Child rights in supply chain management

Figure 15: Does the company have a commitment to extend its family friendly workplace measures within its supply chain? (SC1)

A company's own family-friendly workplace practices may have little impact if supplier workers lack access to supportive measures such as extended parental leave, flexible working arrangements, or workplace support for pregnant and breastfeeding employees. Encouraging suppliers to adopt family-friendly practices can help promote more supportive working conditions across the value chain, contributing to workforce stability and improved well-being for workers and their children.

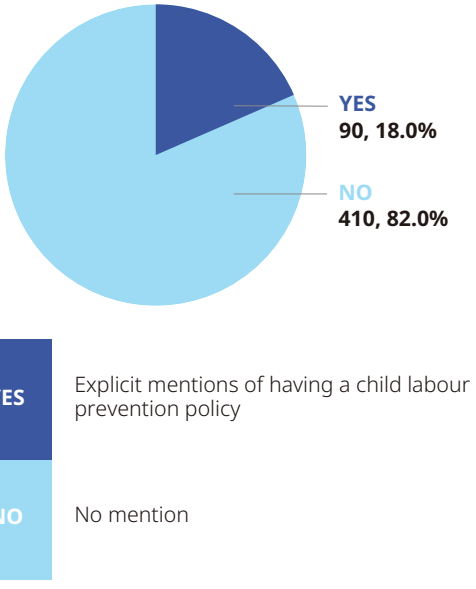


No company explicitly commits to extending family-friendly workplace measures to its supply chain in their disclosures, indicating limited attention to this issue in current reporting. Chinese enterprises tend to focus on basic supply chain compliance issues, such as child labour and forced labour, while family-friendly workplace considerations have not yet been extended to supply chains.

Figure 16: Does the company have a commitment to eliminating child labour risks in its supply chains? (SC2)

Child labour deprives children of education, inflicts permanent physical and psychological harm, and traps families in intergenerational poverty. This commitment is the bottom line to prevent corporate activities from harming vulnerable children along the full value chain.

18.0 per cent of companies explicitly disclose their commitments to eliminating child labour risks in supply chains, and 82.0 per cent make no mention, indicating a weaker child labour governance within supply chains than in own operations (71.2 per cent).

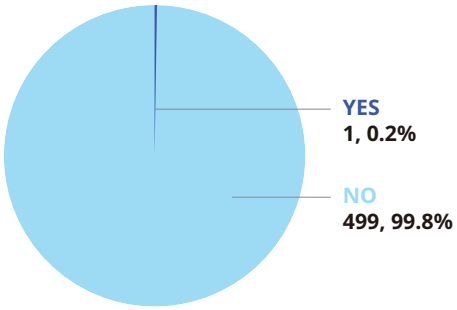


Company	Disclosure
Company I	The company requires its suppliers to respect labour rights and comply with legal employment practices, incorporating clauses prohibiting child labour and other related provisions in procurement contracts.

Figure 17: Does the company promote employment of individuals under 18 in its supply chains, ensuring compliance with national laws and international standards in supply chain? (SC3)

A commitment to decent working conditions for young workers under 18 in supply chains ensures that young workers in the value chain receive targeted protections beyond basic labour compliance.

Only one company explicitly acknowledges that young workers under 18, but above the legal minimum working age, may be employed within its supply chains. In contrast, another company applies a zero-tolerance approach to all workers under 18, overlooking the importance of responsible youth employment and the distinction between child labour and decent work opportunities for adolescents. This pattern suggests that Chinese enterprises' disclosure tend to highlight basic compliance measures such as the prohibition of child labour in their supply chains, leaving the compliant employment of young workers in the shadows.

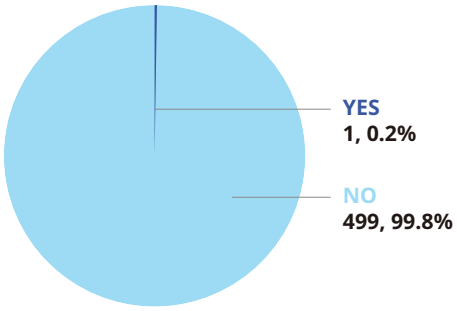


2 - YES	The company clearly communicating and recognising minimum age for employment can be under 18 years old
0 - NO	No mentions of minimum age of employment or promotion of young workers

Figure 18: Does the company have commitment to decent working conditions for young workers under 18 in its supply chains? (SC4)

Meaningful commitments to decent work for young workers under 18 should ensure safe working conditions, restricted overtime, nonhazardous and light duty tasks, and specialised safety training adapted to adolescents' physical and developmental needs and capacities.

Only 0.2 per cent of companies disclose commitments to decent working conditions for young workers in supply chains. This finding aligns with the pattern observed above, suggesting that corporate disclosure on supply chain child rights management remains limited to eliminating child labour rather than addressing the broader protection needs of young workers.



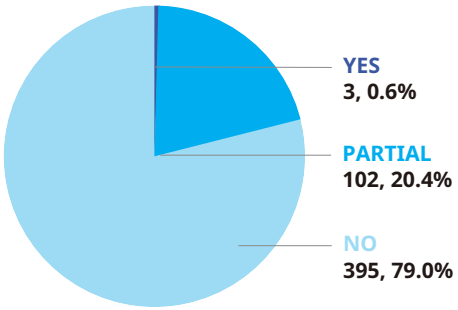
2 - YES	Clear statements on company's decent work for young workers policy and/or company's commitment to create safe working conditions for young workers under 18
0 - NO	No mention

Company	Disclosure
Company J	The company requires its suppliers to uphold social responsibility standards, including prohibiting the employment of individuals below the age of 16, and ensuring that the working environment and working hours of workers aged 16 to 18 comply with applicable national or local legal requirements.

Figure 19: Does the company commit to responsible sourcing practices that respect child rights? (SC5)

A commitment to responsible sourcing that respects child rights ensures that a company's procurement activities do not harm children and actively safeguards their interests throughout the supply chain. It turns supply chain governance from reactive inspection into proactive, source-level protection.

Only 0.6 per cent of companies explicitly disclose commitments to child-rights-respecting responsible sourcing, 20.4 per cent indirectly cover it through community-focused sourcing, and 79.0 per cent either do not address child rights or make no mention of responsible sourcing in their disclosures. This suggests that Chinese enterprises' responsible sourcing disclosure rarely incorporate explicit child rights protection.



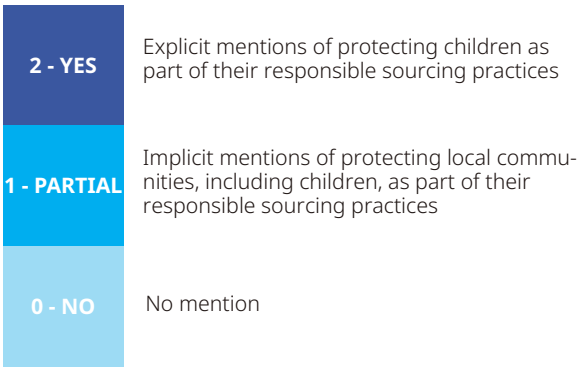
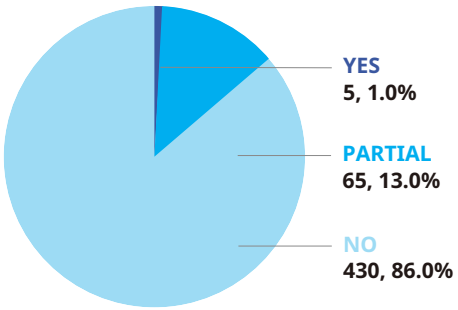


Figure 20: Does the company promote child rights protection among its suppliers? (SC6)

Promoting respect for children's rights across the supply chain is essential to building a culture of child protection at every tier. This include: (i) setting clear child-rights expectations for suppliers through contractual requirements and supplier codes; (ii) conducting appropriate due diligence to identify, prevent, mitigate, and account for actual and potential impacts on children, including child labour risks; (iii) strengthening supplier capability through targeted training and guidance; and (iv) monitoring implementation through risk-based assessments, audits, and worker/child-sensitive grievance and remediation mechanisms, with continuous improvement where gaps are identified.

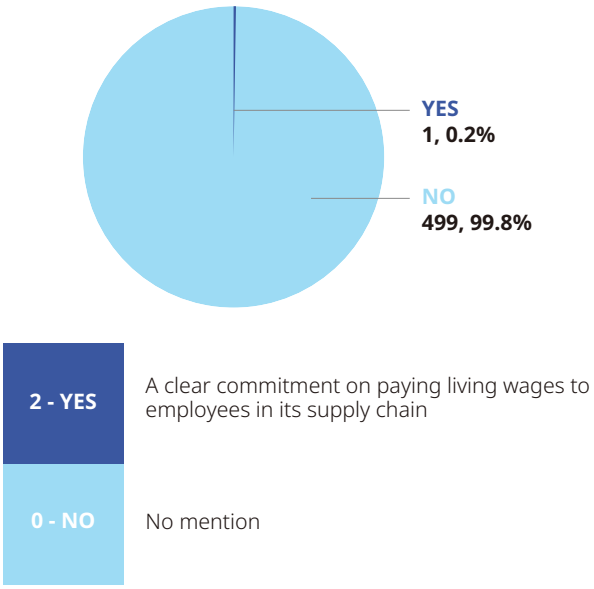
Only one per cent of companies explicitly state that they promote child rights among suppliers, 13.0 per cent indirectly achieve the targets through human rights requirements, and 86.0 per cent make no mention. This reaffirms the supply chain management disclosure primarily focus on basic compliance, with limited attention to proactive promotion of child rights.





Company	Disclosure
Company K	The company conducts annual supplier audits in accordance with its Supplier Quality Management Procedure to assess environmental and social risks across all suppliers, including child labour prevention and remediation as well as the protection of young worker. Suppliers with unsatisfactory assessment results are subject to time-bound corrective actions and follow-up engagement. In cases where repeated communication and audits fail to result in improvement or compliance with company standards, the supplier will be discontinued.

Figure 21: Does the company have a commitment to promote living wages in supply chain? (SC7)



A commitment to promoting living wages throughout the supply chain helps ensure workers across the value chain earn a stable and adequate income, supporting family well-being and children's healthy development. A strong commitment sets clear living-wage standards, establishes verification mechanisms to confirm supplier compliance, and provides practical support to help suppliers transition to fairer pay practices.

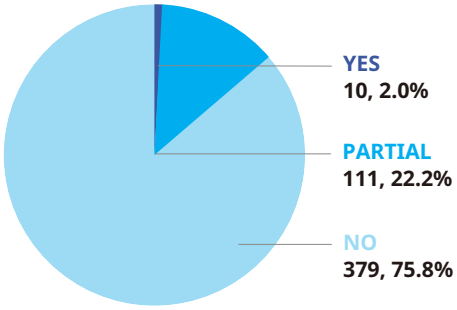
Only one company explicitly mentions its commitment to promoting living wages in the supply chain. And it is a large foreign-invested manufacturing enterprise. The near-universal lack of explicit disclosure of commitments reflects the low recognition of the 'living wage' concept in Chinese supply chains. Most enterprises only comply with minimum wage standard rather than pursuing living wages for family well-being.

(4) Access to remediation

Figure 22: Does the company have an operational-level grievance mechanism that is focused on child rights and accessible to children? (AR1)

An operational-level grievance mechanism that addresses child rights should provide children and their representatives with a safe, accessible, and trusted channel to raise concerns about potential violations. Such mechanisms should be child-sensitive, confidential, and age-appropriate, with clear procedures for follow-up, remediation, and protection against retaliation.

Only two per cent of companies disclose grievance mechanisms specifically address child rights, 22.2 per cent indirectly embed child rights through human rights related mechanisms, and 75.8 per cent do not mention relevant mechanisms.



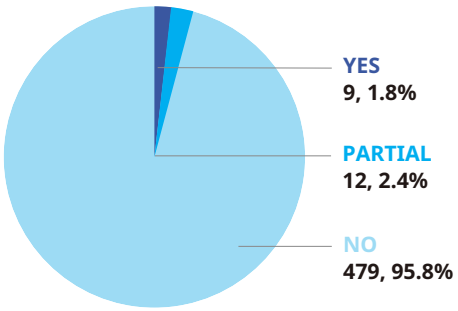
2 - YES	Specifically addresses child rights. This can be in a form of child rights focal points, grievance mechanism tailored to youth and/or children
1 - PARTIAL	A general statement on having operation-level grievance mechanism to address human rights, with the implicit mention that children are included
0 - NO	No mention

Company	Disclosure
Company L	The company has standardised employee grievance channels and established a clear remediation system for cases of child labour. In the event of inadvertent hiring of a child worker, the incident must be promptly reported and verified, with the affected individual safely escorted home and provided with appropriate financial support. No cases related to child labour took place in 2024.

Figure 23: Does the company have a commitment to implementing child labour remediation with its suppliers? (AR2)

A commitment to child labour remediation with suppliers requires companies to take prompt and responsible action when child labour is identified in the supply chain, with the best interests of the child as a primary consideration. This includes protecting the child from further harm, supporting their safe withdrawal from work, facilitating access to education, providing appropriate support to families, and addressing the underlying causes that led to the child labour situation.

1.8 per cent of companies explicitly disclose their commitments to work with suppliers on child labour remediation, 2.4 per cent have partially introduced internal procedures, and 95.8 per cent make no mention. The low engagement rate suggests that companies tend to prioritise child labour prevention over remediation in their supply chains.



2 - YES	A clear statement/ clear commitment to work with suppliers on child labour remediation procedures, with transparent disclosure of outcomes, including cases remediated or confirmation of zero child labour incidents
1 - PARTIAL	A general statement that the company has child labour remediation procedures but did not mention any child labour cases remediated or how they work with their suppliers in the remediation process
0 - NO	No mention

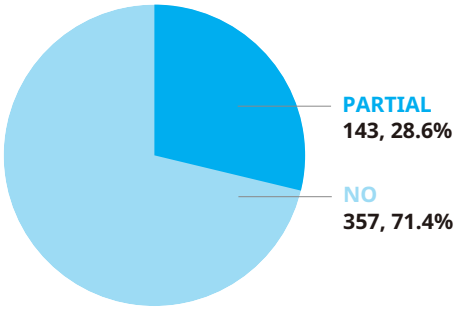
Company	Disclosure
Company M	According to the company's disclosure, the company has incorporated the prohibition of child labour into its supply chain due diligence manual and reports conducting supplier assessments and investigations to manage labour-related risks. The company states that no instances of child labour violations were identified during the reporting period. However, the disclosure does not provide any further details such as ways of remediation.

(5) Stakeholder engagement

Figure 24: Does the company identify children as a stakeholder group and/or engage in consultation with stakeholders on child rights? (SE1)

Children are among the most silent, vulnerable, and frequently overlooked groups affected by business activities. Identifying children as a stakeholder group and engaging them in consultations reflects a company's recognition of children's inherent rights to participate in matters affecting them.

No Chinese enterprise explicitly recognises children as independent stakeholders. However, approximately a quarter of companies report conducting general human rights consultations, within which child rights may be indirectly considered



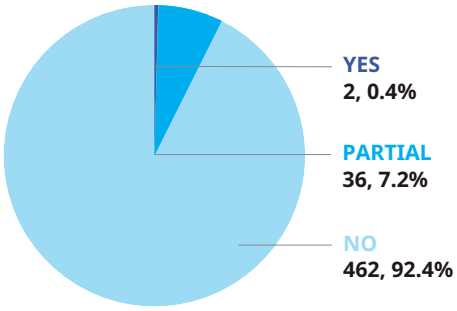
2 - YES	Explicitly mention children as a stakeholder group
1 - PARTIAL	Implicitly mention children are part of broader human rightsholders on human rights topics
0 - NO	No mention

(6) Reporting and disclosure

Figure 25: Does the company include child rights in materiality assessments? (RND1)

Integrating child rights into materiality assessments enables companies to identify and prioritise business activities that may impact children as strategically significant issues. The materiality assessments should explicitly assess child rights–related risks and opportunities, informing corporate decision-making and the allocation of resources to prevent, mitigate, and address impacts on children.

Two companies disclose that child rights are strategically important, and 36 implicitly embed child rights in their human rights work. Overall, the integration of child rights into materiality assessments remains limited, and 25.8 per cent of companies have no formal processes for assessing materiality.



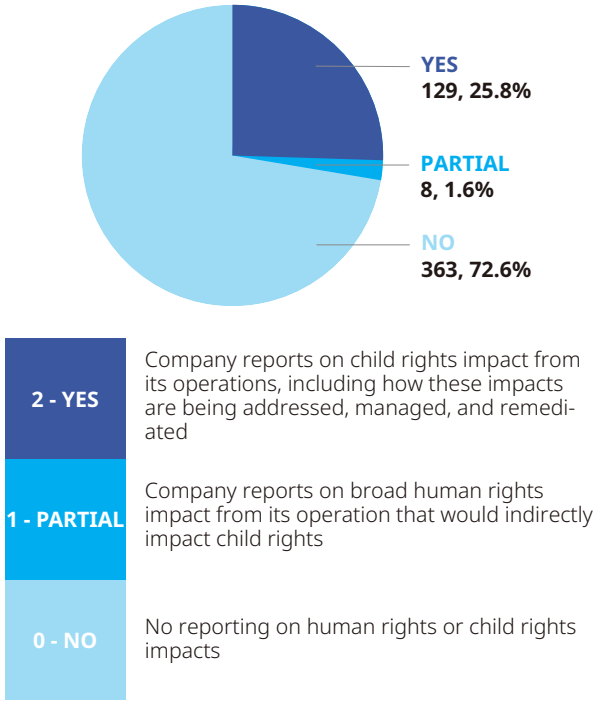
2 - YES	Explicitly mention child rights in this assessment of material/salient issues
1 - PARTIAL	Company includes human rights in its materiality assessment
0 - NO	Company does not include human rights or child rights into its materiality assessment

Company	Disclosure
Company N	According to the company's disclosure, its materiality assessment concludes that child labour[ii] and force labour is one social issue with high economic, social and environmental impacts and low financial impacts. In addition, some other material issues identified and assessed by this company include employee rights protection, occupational health and safety, career development, responsible procurement, community development, etc., suggesting that some other aspects of child rights are implicitly covered.

Figure 26: Does the company report on how child rights impacts are addressed in its operations? (RND2)

Reporting on child rights impacts and how they are addressed is a core element of transparency and accountability. It enables stakeholders to understand how companies identify, prevent, and respond to their impacts on children.

Approximately a quarter of companies explicitly report on child rights impacts arising from their operations, largely in response to disclosure requirements or corporate social responsibility communication needs. Such disclosures typically focus on limited indicators, such as the number of identified child labour cases or the provision of maternity and paternity leave. However, more than 70 per cent of companies do not report on child rights impacts at all, pointing to significant gaps in transparency and CRBP-aligned reporting.

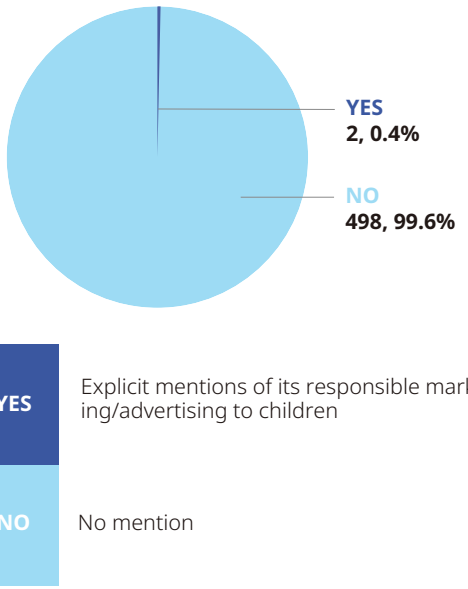


Company	Disclosure
Company O	The company claims that it complies with the national Provisions on the Prohibition of Using Child Labour and has set a goal of eliminating child labour across its own operation and supply chains. The company monitors the progress and reports that this goal was achieved in 2024.
Company P	The company states that 153 employees applied for maternity or paternity leave, including 94 male employees for paternity leave and 59 female employees for maternity leave. The return-to-work rate and retention rate for all such employees stood at 100% after their leave. *(These are implicit mentions of how child rights impacts are addressed in its operations.)*

[ii] While child labour is often the most visible entry point, it represents only one aspect of child rights responsibilities. The Children's Rights and Business Principles (CRBP) highlight that businesses may impact children across a wider range of areas, including workplace conditions for parents, product safety, digital environments, marketing practices, and environmental impacts, which shall also be considered where applicable.

(7) Marketing and communications

Figure 27: Does the company have a commitment to responsible marketing to children? (MC1)



Responsible marketing to children requires companies to ensure that advertising, promotions, and product communications across both traditional and digital platforms do not exploit children's vulnerability, mislead them, or encourage harmful behaviours. This includes avoiding gender bias and stereotypical portrayals in advertising, refraining from the marketing of unhealthy foods and beverages to children, and ensuring that digital and data-driven marketing practices are age-appropriate, transparent, and protective of children's rights and wellbeing.

Only 0.4 per cent of companies explicitly disclose commitments to responsible marketing to children, while the vast majority make no reference to this issue. Although China's Advertising Law sets certain restrictions on content aimed at minors to safeguard their physical and mental wellbeing, corporate disclosure on responsible marketing practices in sustainability reporting remains limited.

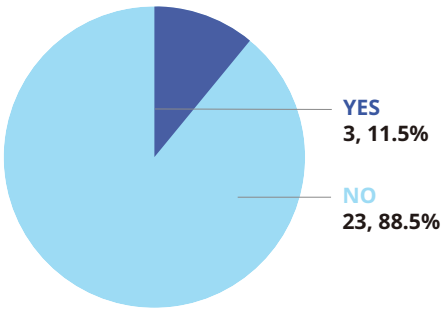
Evidence from a UNICEF supported study[13] on advertising content in China indicates that, despite overall progress, some marketing practices continue to reinforce gender stereotypes and narrow social norms. Such patterns underscore the role of marketing in shaping children's perceptions, aspirations, and behaviours, including in gendered and health-related ways. However, these dimensions, including gender-related issues, responsible digital marketing and the promotion of healthy diets, are rarely reflected in corporate disclosures, highlighting gaps between regulatory safeguards, emerging evidence, and corporate transparency.

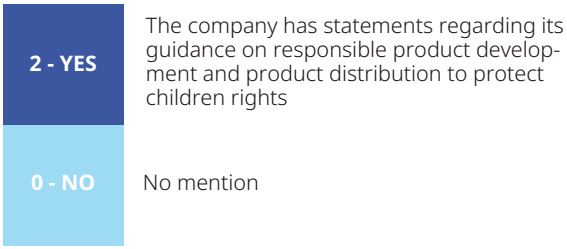
Company	Disclosure
Company Q	The company disclosed that it has established an anti-addiction content management system to monitor harmful information that may impair the mental health of minors. Specialised controls are applied to the real-name authenticated minor user accounts. And Internal norms for the review of advertising materials and endorsers have also been formulated to regulate potential adverse impacts on minors arising from product communication.

(8) Child rights in nutrition and digital environment

Figure 28: Does the company have a nutrition commitment to protect children? (PND1)

This indicator applies to companies in the consumer staples and food and beverage sectors only. A commitment to protecting children's nutrition requires companies that develop, market, or distribute food products to consider children's health and nutritional needs as a core responsibility. Such commitments should include adherence to robust nutritional standards, clear and transparent labelling, responsible product formulation, and marketing practices that do not promote unhealthy diets or contribute to childhood overweight and obesity.

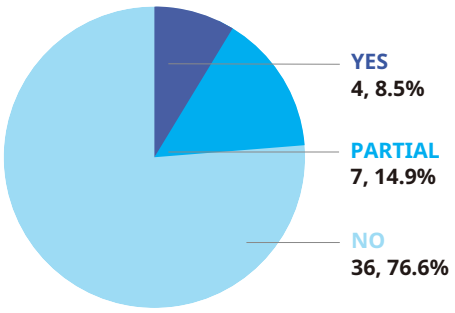


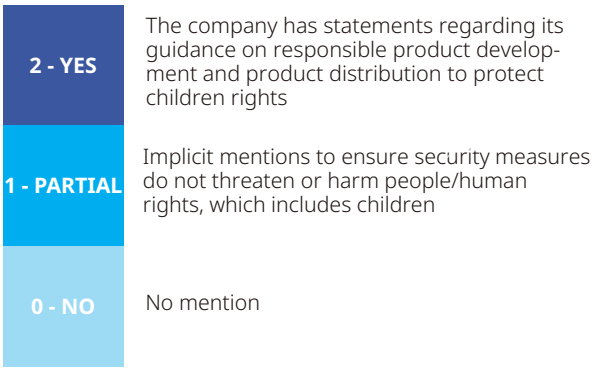


Only 11.5 per cent of companies explicitly disclose commitments related to protecting children's nutrition, while 88.5 per cent make no reference to this issue. As the assessment is limited to companies within the relevant sectors, this low level of disclosure points to significant gaps in corporate transparency on child nutrition protection in China's consumer staples and food and beverage industries. In particular, the absence of disclosures on responsible marketing to children, especially regarding foods high in sugar, salt, and fat, suggests limited corporate engagement with the role that product design, advertising, and promotional practices play in shaping children's dietary behaviours and long-term health outcomes.

Figure 29: Does the company have a commitment to protect children in digital environments? (PND2)

This indicator applies to companies in the media and entertainment, as well as IT and software sectors. While the Regulations on the Protection of Minors on the Internet establish baseline legal requirements for child protection, a meaningful corporate commitment goes further by proactively addressing child-specific risks in digital environments. This includes safeguarding children's privacy and personal data, preventing exposure to harmful or age-inappropriate content, mitigating risks of online abuse, harassment, and exploitation, managing excessive screen time, and ensuring that digital products and services are designed with children's best interests in mind. Such commitments should also recognise that online risks can be experienced differently by





girls and boys, including gender-based harassment and harmful stereotypes in digital spaces.

Only 8.5 per cent of companies explicitly disclose commitments to protecting children in digital environments. A further 14.9 per cent partially address the issue through broader digital or human rights policies, without child-specific measures, while 76.6 per cent make no reference at all. This low level of explicit disclosure indicates that most digital enterprises' ESG reporting remains limited in its attention to children's distinct rights, vulnerabilities, and gender related risks in online environments, despite the growing influence of digital platforms on children's daily lives.

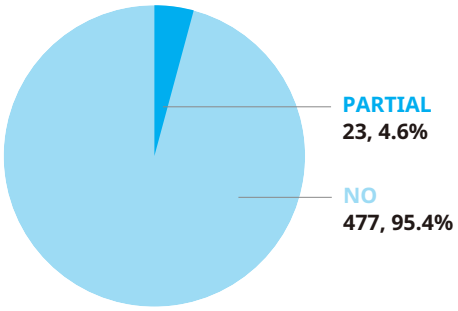
Company	Disclosure
Company R	The company clarifies that it specifies in detail the personal information and content it collects in the course of product and service provision, inter alia, the measures for minor protection. The company further confirms that such personal information is processed only after receiving users' explicit consent.

(9) Environment and community

Figure 30: Does the company identify child rights risk in its environmental assessments? (EC1)

Identifying child rights risks within environmental assessments helps ensure that a company's operations, such as pollution, resource use, or land acquisition, do not cause disproportionate harm to children, who are uniquely vulnerable to environmental hazards due to their developing bodies and dependence on healthy ecosystems. Meaningful assessments should therefore consider how environmental impacts affect children's health, development, and wellbeing, particularly in communities surrounding operational sites.

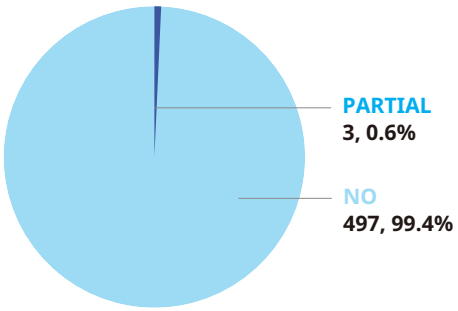
Only 4.6 per cent of companies make implicit reference to child-related risks within environmental assessments, typically through broader human rights management approaches. The vast majority of companies focus primarily on compliance with environmental standards, without explicitly considering the heightened and differentiated impacts that environmental harm can have on children. While Chinese law requires environmental impact assessments for projects with potential environmental effects, child-specific or human rights-related risks are rarely visible in publicly available ESG disclosures. This suggests that, in practice, children's environmental vulnerabilities remain largely unaddressed in corporate environmental risk assessment and reporting.



2 - YES	Explicit mentions of the protection of child rights risks in relation to risks from environmental impacts or the acquisition of land and natural resources
1 - PARTIAL	Implicit mentions of the protection of human rights risks in relation to risks from environmental impacts or the acquisition of land and natural resources
0 - NO	No mention of human rights or child right risks in its reporting on environmental impacts

Figure 31: Does the company mention address child rights risks in its low carbon/climate change strategies? (EC2)

Children are among the groups most affected by climate change due to their heightened physical, social, and economic vulnerability, yet they are often least represented in decision-making processes. Climate-related impacts such as extreme weather events, food insecurity, water stress, and access to affordable and sustainable energy can have lasting consequences for children's health, development, and wellbeing. Addressing child-specific risks and opportunities within corporate climate strategies is therefore essential to ensuring a just transition that safeguards present and future generations.



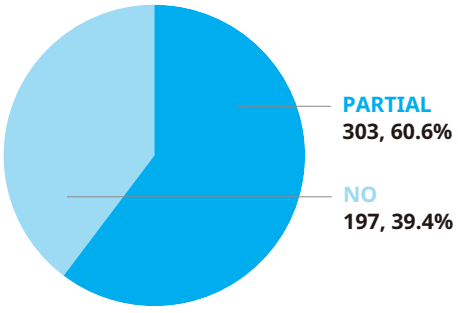
2 - YES	Explicit mentions of the protection of child rights risks in relation their climate change strategies/climate action plan
1 - PARTIAL	Implicit mentions of the protection of human rights risks in relation to risks from their climate change strategies/climate action plan
0 - NO	No mentions of human rights or child right risks in its climate change strategies/climate action plan

However, none of the companies assessed explicitly link climate action to child rights in their ESG disclosures. This absence points to a persistent disconnect between corporate climate governance and the consideration of children as rightsholders who are uniquely affected by climate risks. As a result, child-specific vulnerabilities, including differentiated impacts on children in low-income households, rural areas, or climate-exposed communities, remain largely invisible in corporate climate strategies and reporting.

Figure 32: Does the company mention specific consideration for children in case of emergencies (environmental or other)? (EC3)

Children are among the most vulnerable groups in emergencies and require specific consideration in crisis preparedness and response. Ensuring that emergency response plans account for children's safety, protection, and essential needs is therefore a core aspect of responsible business conduct. Meaningful commitments include child-specific risk assessment, age-appropriate safety measures, and coordination with families, schools, and local communities to ensure continuity of care and protection during emergencies.

While 60.6 per cent of companies indicate that children may be indirectly covered through broader community or workforce protection measures, no company explicitly addresses children's distinct needs in its emergency preparedness disclosures. This implicit cover-



2 - YES	Explicit mentions of the protection of children in case of an emergency
1 - PARTIAL	Implicit mentions the emergency preparedness for the community and workforce, which include children
0 - NO	No mention of emergency preparedness

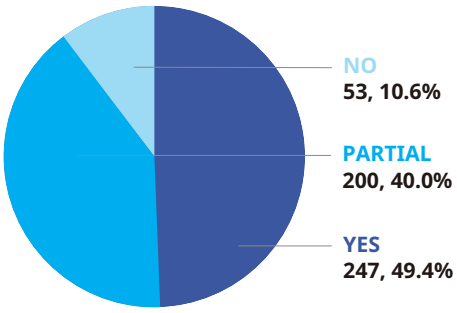
age suggests that child-specific risks, such as separation from caregivers, disruptions to education, or heightened protection needs during crises, remain insufficiently recognised in corporate emergency planning and ESG reporting.

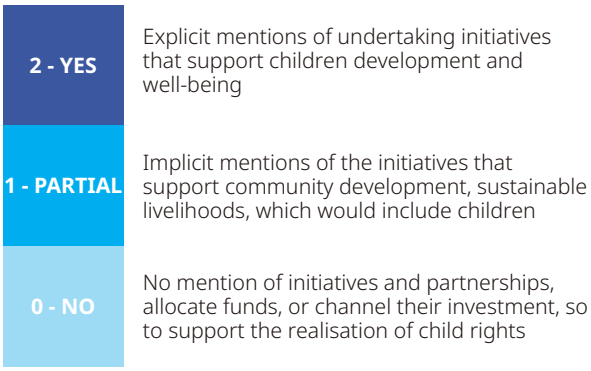
Company	Disclosure
Company S	The company states that in 2024, it and its subsidiaries conducted 9,828 emergency drills to enhance personnel's emergency response capabilities, engaging 8,650 person-times in total. And 27 drills are collaborative drills with local society and government. *(This is an implicit consideration for children in case of emergencies.)*

(10) Partnerships on child rights

Figure 33: Does the company participate in initiatives and partnerships, allocate funds, or channel their investment, so to support the realisation of child rights? (P1)

Engaging in partnerships with NGOs, governments, and communities, and allocating resources to initiatives benefiting children, can reflect companies' efforts to support children's development beyond minimum legal requirements. Such engagement is most commonly reflected through partnerships and corporate philanthropic activities in which children are beneficiaries, including programmes related to education, health, or community development.





Partnership-related activities are among the strongest performing indicators across the child rights assessment, with nearly half of companies explicitly referencing support for children through partnerships. These initiatives are most often implemented through corporate philanthropy or social investment programmes and are frequently aligned with policy priorities such as rural revitalisation. While some partnerships may incorporate child rights based considerations, disclosures generally provide limited information on whether and how these initiatives are grounded in a systematic child rights framework or linked to companies' own impacts on children across their operations and value chains.

Company	Disclosure
Company T	In collaboration with China Youth Development Foundation, the company launched the 'Walk with Hope' 1+1 Action Program, which raises charitable funds via its Public Welfare Online Donation Platform to deliver targeted support for children at Hope Primary Schools in rural areas.

C2 Conclusions and Thematic Analysis

Overall Disclosure Patterns: Children's Rights Remain an Emerging Topic

The assessment of 500 A-share listed companies indicates that **children's rights are not yet systematically or explicitly integrated into ESG disclosures in China**. While many companies report on broader human rights topics, explicit disclosure that recognises children as a stakeholder group and addresses child-specific impacts across operations, value chains and products remains limited.

- **Indirect inclusion is common.** Child-related issues are more often referenced indirectly within broader human rights commitments, employee welfare programmes, or community initiatives, rather than through dedicated policies, governance arrangements, or consistent reporting on children's rights.
- **Regulation and supply chain expectations shape disclosure priorities.** Companies tend to report more on areas where regulatory requirements and international responsible business expectations are established. For example, child labour prevention in companies' own operations is more frequently disclosed, reflecting long-standing legal compliance requirements and responsible sourcing frameworks.
- **Implementation may outpace reporting.** Some companies may already have relevant practices in place, such as social responsibility certifications (e.g., SA8000) or supplier auditing processes that touch on child labour prevention, remediation and protections for young workers. However, these are not consistently translated into child-specific ESG disclosures that enable stakeholders to understand scope, quality and outcomes.
- **Conceptual and data gaps can constrain disclosure.** Some concepts relevant to children's well-being, such as living wage, are not yet consistently defined, measured, or standardised in the domestic context, which limits companies' ability to set commitments and report progress in a comparable way.

Overall, these patterns point to an early stage of market practice and reporting maturity on children's rights in China, reinforced by the **limited explicit guidance on children's rights within current sustainability disclosure frameworks.**

Structural Variations

Beyond these overall patterns, the analysis identifies several structural differences across the sample.

By sector: stronger disclosure in globally exposed sectors

Sectoral differences suggest that disclosure is strongest where companies face clearer external expectations, particularly in sectors with greater international exposure. Overall, the information technology (IT) and materials sectors show relatively stronger disclosure performance, while communication services and real estate show comparatively weaker disclosure. Among companies performing above the sample average, more than 80 per cent in IT and 94 per cent in materials operate in multinational markets or global supply chains, where responsible sourcing requirements and human rights due diligence expectations are more established. These companies are therefore more likely to develop structured management systems and disclose quantitative metrics related to labour standards and supply chain governance.

By firm size: broader disclosure among larger market capitalisation companies

Firm size also influences the breadth of disclosure. Larger market capitalisation companies generally provide more extensive ESG reporting relevant to child rights. This reflects both stronger organisational capacity, including more established ESG management systems and dedicated teams, and higher expectations for transparency from investors, regulators and the public.

By ownership structure: distinct disclosure patterns across enterprise types

Variation is also observed across ownership structures. Foreign-invested enterprises often disclose more information, reflecting oversight from overseas investors, global regulators and international clients. In this context, child rights-related disclosure can support market access, brand reputation and compliance with more stringent standards. State-owned enterprises ('SOEs') social initiatives frequently align with national development priorities (e.g., rural revitalisation), which may directly or indirectly contribute to children's rights outcomes in underserved areas. SOEs also show comparatively stronger disclosure than private enterprises on extended parental leave, an area encouraged by public policy in support of family development.

Thematic Analysis: UNICEF's Four Priority Agendas

Building on these structural observations, the analysis also reviews how disclosures align with UNICEF's four priority agendas: family-friendly workplaces; nutrition; just transition; and digital environment governance.

1）Family-Friendly Workplace: progress in own operations, gaps in supply chains

Family-friendly workplace policies and measures are relevant across sectors because they shape the well-being of employees' families and the stability of children's care environment. These measures are also closely linked to gender equality, as caregiving responsibilities continue to be disproportionately borne by women, with implications for labour force participation, income stability and career progression. In the sample, disclosure on pregnancy and breastfeeding support, flexible work arrangements, and financial support for childcare or education is more common among IT and energy companies, while financial services companies show moderate coverage of extended parental leave and return-to-work support. By contrast, living wage commitments are largely absent, reflecting that 'living wage' remains less commonly used in China than concepts such as minimum wage compliance or social insurance and housing fund contributions. In this report, 'living wage' refers to remuneration sufficient for a worker and their family to meet basic needs and afford a decent standard of living in the local context, going beyond statutory minimum wage requirements. Telecommunications and utilities also show comparatively limited disclosure on family-friendly workplaces.

As a positive example, the textile sector shows relatively stronger performance, with 75 per cent of textile companies scoring above the sample average. This may be partly associated with family-friendly requirements embedded in the textile and apparel industry CSR standard CSC9000T, which was introduced to enhance the global competitiveness and long-term sustainability of China's textile and apparel industry.

However, family-friendly considerations rarely extend beyond companies' own operations. No company in the sample explicitly discloses a commitment to promoting family-friendly workplace practices within its supply chains, suggesting that these measures are still largely treated as internal human resources policies rather than as part of wider value chain responsibilities.

2）Nutrition: a material issue with limited

disclosure

Child nutrition is particularly material for companies in the Consumer Staples sector, especially food and beverage producers, where product formulation, marketing practices and nutrition transparency can shape children's diets and long-term health outcomes. Among the 26 sampled companies in the relevant sectors, only three explicitly disclose commitments related to protecting children's nutrition, such as developing more nutritious products for children, and only one highlights providing accurate and standardised nutrition information on labels.

Moreover, while children are key consumers of food and beverage products, nearly all companies in this sector do not identify children as a stakeholder group or describe engagement with them in ESG reporting. This suggests that nutrition has not yet been widely framed as a core ESG topic in corporate reporting, and children's perspectives are not systematically reflected in disclosure and decision-making processes.

3）Just Transition: limited attention, emerging sectoral engagement

The concept of a just transition underscores the need to address the social implications of environmental and climate action, particularly for vulnerable groups such as children. This is especially relevant for sectors with significant environmental footprints, where pollution, resource-use and climate-related risks can disproportionately affect children's health and development. In this report, just transition is considered through two lenses: (i) integrating child rights considerations into environmental risk management, and (ii) recognising child-related risks and opportunities in the energy transition. While explicit attention to children remains limited overall, some sectors with higher environmental risk exposure, including energy, materials, real estate and utilities, are more likely to embed children's considerations indirectly through broader community impact and human rights approaches. Traditional energy and financial sectors also show some alignment with just transition principles, but disclosures are typically framed in broad terms, such as community protection and inclusive development, rather than through child-specific commitments or metrics.

4）Digital Environment Governance: regulatory influence on sectoral disclosure

Digital environments have become an increasingly important area for safeguarding children's rights, particularly for companies in the IT, media and entertainment sectors. Digital products and services can expand children's opportunities for learning, participation and expression, while also exposing them to risks such as privacy violations, exposure to age-inappropriate content, cyberbullying, and online sexual exploitation and abuse. Driven in part by the Regulations on the Protection of Minors in Cyberspace, disclosure is generally stronger among software and entertainment subsectors, including consumer and gaming software, cybersecurity software, digital publishing and content platforms, music, film and TV production, and digital advertising, compared with IT services subsectors such as cloud services, enterprise software, data processing, system integration, and IT outsourcing. Software and entertainment companies are more directly subject to child-facing cyberspace requirements, creating clearer incentives to disclose child-related safeguards. By contrast, many IT services providers operating primarily in business-to-business (B2B) models may not view children as end users of their offerings, which reduces the visibility of children's rights considerations in their ESG disclosures.



D. Recommendations

These recommendations translate the findings into practical actions for regulators, standard setters, companies, investors and the wider ESG ecosystem to **put children on the ESG agenda** in China. They align with the Children's Rights and Business Principles (CRBP) and programme areas: **digital environments, just transition, nutrition and family-friendly workplaces**.

Children are affected by business decisions across the full ESG spectrum: workplaces; value chains; products and services; and community and environmental impacts - not only through child labour.

Better child rights disclosure improves decision-usefulness for regulators and investors by strengthening the "S" in ESG and sharpening double materiality analysis, covering impact and financial materiality.

Priority areas for action and disclosure in China include: family-friendly workplaces; child-sensitive supply chains; digital safety-by-design; responsible marketing and nutrition; and child-sensitive environmental and climate risk management for a just transition.

A small set of practical, comparable indicators, embedded in national and exchange disclosure guidance, can accelerate uptake and improve comparability without creating undue reporting burden.

Recommendations are grouped by stakeholder. For each group, suggested actions focus on strengthening both **practice** (how impacts on children are managed) and **disclosure** (how impacts are reported).

For regulators

Strengthen regulatory and policy messaging, alongside targeted incentives, to clearly affirm the importance of the social dimension of ESG, particularly child rights, and to position it as integral to human capital development, family well-being, and inclusive growth.

Embed child rights in relevant policy frameworks and ESG guidance. Reference children explicitly (beyond child labour) in policy on sustainable development, responsible business conduct and disclosure, drawing on the Child Development Outline of China (2021–2030) and related national priorities on family development and gender equality.

Promote family-friendly workplaces as part of improved working conditions. Use policy levers (e.g., guidance, pilots and incentives) to encourage uptake of measures such as parental leave, breastfeeding support, flexible work and return-to-work arrangements, recognising their links to women's employment and children's early development. Encourage employers to report a small set of comparable metrics (e.g., parental leave eligibility and take-up by gender, return-to-work and retention rates, availability of lactation rooms and time, and flexible work coverage), and promote good-practice models that can be adopted by SMEs and extended through supply chains.

Strengthen child-sensitive supply chain due diligence. Encourage risk-based approaches that go beyond prohibiting child labour to include protection of young workers, accessible grievance and remediation, and supplier capacity building.

Integrate child rights into outward investment and cooperation expectations. Provide practical guidance for enterprises operating abroad to identify and mitigate child-related risks in different contexts, aligned with international expectations on human rights due diligence.

Integrate child rights into sector-specific industrial planning. Encourage sector regulators to translate child-related risks and opportunities into practical guidance. For example, this may include promoting child nutrition and responsible marketing in the food and beverage sector; digital safety-by-design for children in digital and entertainment sectors; child-sensitive community and environmental risk management in carbon-intensive, extractive and construction sectors.

For ESG Reporting Standard Setters

Make the "S" more actionable by moving beyond a narrow focus on child labour. Clearer definition of child-related issues within the social dimension of ESG standards by regulators and stock exchanges can improve the consistency of disclosures and help regulators and investors better understand company impacts and risks. This requires a broader reflection of how business activities may affect children's rights.

Embed child rights in core disclosure requirements as baseline expectations. Integrate child rights explicitly into sustainability disclosure standards and exchange guidance, covering governance, strategy, risk management as well as metrics and targets. Ensure the scope reflects children's rights within key ESG topic areas, including: (i) workplaces (family-friendly policies; protection of young workers); (ii) value chains (child-sensitive due diligence, remediation and supplier capability); (iii) marketplace (product safety, responsible marketing, nutrition, and digital safety-by-design); and (iv) environment and communities (child-sensitive environmental and climate risks supporting a just transition).

Start with a comparable set of standardised indicators, quantitative where feasible, that companies can report consistently. Priorities a focused set of disclosures aligned with CRBP and child development priorities in China. Examples include parental leave take-up and return-to-work/retention rate; breastfeeding support provisions; child labour prevention and remediation processes in own operations and supply chain; supplier requirements and audit/verification coverage.

Develop sector guidance that reflects where

children are most affected. When issuing sector standards or application guidance, include child-specific disclosures that reflect sector pathways of impact. For example: (i) in the food and beverage sector, product reformulation, nutrition labelling, and responsible marketing to children; (ii) in digital, media and entertainment sectors, age-appropriate design, privacy-by-default for minors, content safety, and protection from online harms; (iii) in energy, extractives and construction sectors, child-sensitive community, security and environmental risk management, emergency preparedness, and transition planning that considers impacts on children; and (iv) in manufacturing and globally exposed supply chains, risk-based due diligence for child labour and young workers, grievance and remediation.

For Industry Associations

Drive sectoral standards and capacity building. Industry associations are uniquely positioned to translate high-level policy goals into actionable industry standards and practices. By fostering sectoral alignment, they can turn child rights from a general commitment to more consistent and practical implementation across sectors.

Develop sector-specific disclosure guidance and tools. Industrial associations are encouraged to develop tailored disclosure frameworks and practical toolkits that address sector-specific child rights risks and impacts, e.g. security arrangement in mining and construction, nutrition in food and beverage, just transition in carbon-intensive sectors, etc. Such guidance can help companies better identify, manage and disclose child rights-related risks in their operations.

Enhance sectoral transparency and benchmarking. By publishing sectoral reports on child rights performance, associations can promote transparency, peer learning and healthy competition.

Provide capacity building within sectors. Targeted training programs can support companies to have a better understanding of the business relevance of child rights and respond to evolving domestic and international expectations.

For Companies

Move from compliance to strategic integration. Companies can strengthen ESG strategies and disclosures by explicitly recognising children as a key stakeholder group. As children interact with businesses in multiple ways, such as consumers, community members, dependents of employees, and future participants in the economy, systematically integrating child rights considerations into existing ESG governance, operations, and risk management can help companies better identify impacts, manage risks, and enhance the clarity and decision-usefulness of disclosures.

Expand materiality assessment. Systematically identify and map the essential nexus between business operations, supply chains, and child rights, to include material issues beyond child labour. Key areas to assess include family-friendly workplaces, young worker protection, child nutrition, digital safety for children, etc.

Strengthen governance and oversight. Integrate child rights into existing ESG governance and oversight mechanisms, including explicit board-level responsibility for child rights policies and regular review of child rights risks and performance including regular Child Rights Impact Assessment (CRIA).

Embed child rights related due diligence into core operational and supply chain management processes, including risk assessments, mitigation plans, and transparent reporting on actions taken to address child rights impacts.

Enhance transparency by disclosing comprehensive, actionable data on child rights com-

mitments, policies, practices, and outcomes, aligned with international frameworks such as the Child Rights and Business Principles.

For Investors

Integrate child rights into capital allocation. Greater attention to children's rights can support more comprehensive assessments of social risks and long-term value creation for investors. Investors can play an important role in encouraging stronger transparency on children's rights within ESG disclosures. Investor engagement can also promote improved practices and disclosure in sectors where children may be particularly affected, such as digital services, consumer products, and supply chains with higher labour risks.

Integrate child rights related indicators into ESG due diligence and portfolio screening, e.g., supply chain child rights risks, workplace family-friendly policies, etc.

Engage portfolio companies on child rights risks in high exposure sectors in developing targeted action plans for high-risk of child rights impacts, aiming to improve child rights protection in business operations.

Allocate capital to child-centric solutions. Target impact investments toward enterprises and projects focused on childcare, early childhood development, care services, and support for children with disabilities.

Build market consensus. Participate in international cooperation and exchanges with international investors, multilateral institutions and child-rights organisations, to share advanced models and access standardised assessment tools and cross-border collaboration opportunities.

For the ESG Ecosystem

Build a robust support network: A supportive ESG ecosystem can provide the necessary transparency and technical expertise.

Strengthen the business case through data-driven research. Research institutions can conduct evidence-based research on the business cases of child-centric practices, linking them to long-term corporate value and human capital development. This data-driven approach helps companies and investors justify child rights as a strategic investment rather than a mere compliance cost.

Provide strategic consulting. Third-party service providers can offer child rights impact assessments. Professional consulting can assist companies in closing performance gaps and aligning their operations with international best practices like the Child Rights and Business Principles.

Develop localised indicators and rating methodologies. ESG data and rating providers are encouraged to develop rigorous, localised assessment frameworks that capture the unique child-related social impacts within the Chinese context. Integrating these specific indicators into mainstream ESG platforms would increase the visibility of child rights for institutional investors.

Foster awareness. Civil society organisations can play a constructive role by conducting advocacy activities, such as responsible production and consumption for children's health, to raise awareness among relevant sectors and encourage corporate action and disclosure.

For UNICEF China

Strengthen technical support and global-local connectivity. As the leading global UN agency on children's rights, UNICEF is uniquely positioned to act as a catalyst, empowering the entire ESG ecosystem through technical leadership and cross-sector collaboration.

Provide technical expertise for standard setting. UNICEF China could support regulators and industry associations in localising international child rights guidelines into the Chinese context. This includes providing

evidence-based inputs for national ESG reporting frameworks and helping define sector-specific indicators that reflect the nuances of child development.

Develop evidence-based tools and the business case. To lower the entry barrier for companies, UNICEF China can work with specialised research partners to quantify the correlation between child-centric practices and long-term corporate value. Disseminating these findings can encourage companies to view child rights as a strategic consideration rather than solely a compliance obligation.

Strengthen capacity building and knowledge sharing. UNICEF can play a pivotal role in developing specialised training programs in collaboration with industrial associations and local consulting firms, while simultaneously supporting the development of a self-sustaining local service market. By documenting and disseminating good practice case studies, UNICEF China can illustrate how child-friendly business models contribute to long-term enterprise value and national development goals.

Mobilise innovative financing. UNICEF China could collaborate with financial institutions to explore child-centric financial instruments, such as blended finance, child bonds, sustainability-linked instruments or child indices, to help channel private capital toward projects and companies that enhance child wellbeing and family resilience.

Foster global dialogue and recognition. Leveraging its global network, UNICEF can provide platforms for Chinese enterprises to engage in international dialogue and share experiences on child-rights practices. Recognising and highlighting progress in such forums can help companies align their operations with universal child rights standards and contribute to broader global learning.

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[8] Shenzhen Stock Exchange, Shenzhen Stock Exchange Guidelines No. 17 on Self-regulation of Listed Companies - Sustainability Report (Trial), 2024.

[9] People's Bank of China, Guidelines on Environmental Information Disclosure for Financial Institutions, 2021.

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[11] UNICEF, Corporate Reporting Children's Rights: A global review of the current state of children's rights disclosures, 2025.

[12] UNICEF, Child lens on ESG: A Study of Nasdaq Helsinki Companies, 2024.

[13] UNICEF China & UN Women China, Content Analysis of Gender Representation in Advertising in China, 2025.

Annex 1: Summary of overall results

Key Areas	Idx.	Indicator	Score 0	Score 1	Score 2	NA
1. Governance and Commitment	GGC1	Does the company make a commitment or formal statement to respecting child rights?	299	188	13	
	GGC2	Does the company make a commitment to ensure its suppliers and contractors respect child rights?	353	146	1	
	GGC3	Does the board have an oversight of child right's policy or issues?	492	8	0	
2. Workplace	WP1	Does the company have a commitment to eliminating child labour risks in its own operations?	142	/	358	
	WP2	Does the company promote employment of individuals under 18, ensuring compliance with national laws and international standards in its own operations?	484	/	16	
	WP3	Does the company commit to paying a living wage to their employees?	499	/	1	
	WP4	Does the company have commitment to decent working conditions for young workers under 18 in its own operations?	495	/	5	
	WP5	Does the company promote extended parental leave?	479	1	20	
	WP6	Does the company have a commitment to 'return to work' for parents who took parental leave?	476	/	24	
	WP7	Does the company promote their support for pregnant/expectant women and breastfeeding mothers in the workplace?	352	/	148	
	WP8	Does the company promote flexible working arrangement to workers with family responsibilities?	464	/	36	
	WP9	Does the company provide any financial support to employees' children education and/or childcare?	465	/	35	
	WP10	Does the company consider child rights in security arrangements? (For mining, construction and property management companies only)	71	10	0	419
3. Child Rights in Supply Chain Management	SC1	Does the company have a commitment to extend its family friendly workplace measures within its supply chain?	500	/	0	
	SC2	Does the company have a commitment to eliminating child labour risks in its supply chains?	410	/	90	
	SC3	Does the company promote employment of individuals under 18 in its supply chains, ensuring compliance with national laws and international standards in supply chain?	499	/	1	
	SC4	Does the company have commitment to decent working conditions for young workers under 18 in its supply chains?	499	/	1	
	SC5	Does the company commit to responsible sourcing practices that respect child rights?	395	102	3	
	SC6	Does the company promote child rights protection among its suppliers?	430	65	5	
	SC7	Does the company have a commitment to promote living wages in supply chain?	499	/	1	

Key Areas	Idx.	Indicator	Score 0	Score 1	Score 2	NA
4. Access to Remediation	AR1	Does the company have an operational-level grievance mechanism that is focused on child rights and accessible to children?	379	111	10	
	AR2	Does the company have a commitment to implementing child labour remediation with its suppliers?	479	12	9	
5. Stakeholder Engagement	SE1	Does the company identify children as a stakeholder group and/or engage in consultation with stakeholders on child rights?	357	143	0	
6. Reporting and Disclosure	RND1	Does the company include child rights in materiality assessments?	462	36	2	
	RND2	Does the company report on how child rights impacts are addressed in its operations?	363	8	129	
7. Marketing and Communication	MC1	Does the company have a commitment to responsible marketing to children?	498	/	2	
8. Child Right in Nutrition and Digital Environment	PND1	Does the company have a nutrition commitment to protect children? (For consumer staples, Food& Beverage companies only)	23	/	3	474
	PND2	Does the company have a commitment to protect children in digital environments? (For Media and Entertainment, and IT and software companies only)	36	7	4	453
9. Environment and Community	EC1	Does the company identify child rights risk in its environmental assessments?	477	23	0	
	EC2	Does the company mention address child rights risks in its low carbon/climate change strategies?	497	3	0	
	EC3	Does the company mention specific consideration for children in case of emergencies (environmental or other)?	197	303	0	
10. Partnerships on Child Rights	P1	Does the company participate in initiatives and partnerships, allocate funds, or channel their investment, so to support the realisation of child rights?	53	200	247	

Annex 2: Core resources for integrating child rights into business and investment

Corporate Guide

UNICEF, UNGC & Save the Children, Child rights and Business Principles, 2012. https://www.unicef.org/media/96136/file/Childrens-Rights-Business-Principles-2012.pdf

UNICEF, UNGC & Save the Children, Charting the course: Embedding child rights in responsible business conduct, 2022. https://www.unicef.org/childrightsandbusiness/media/1211/-file/Charting%20The%20Course.pdf

UNICEF & The Danish Institute for Human Rights, Children's Rights in Impact Assessments: A guide for integrating children's rights into impact assessments and taking action for children, 2013. https://www.unicef.org/childrightsandbusiness/media/541/-file/Childrens-Rights-in-Impact-Assessments.pdf

UNICEF, Guidelines for Industry on Child Online Protection (COP), 2020. https://www.unicef.org/media/90796/file/ITU-COP-guidelines%20for%20industry-2020.pdf

UNICEF. Responsible Marketing and Advertising to Children.
Children and Digital Marketing | UNICEF Child Rights and Business

UNICEF. Integrating Child Rights into Supply Chains – Practical Guidance.
Children's rights in global supply chains | UNICEF Child Rights and Business

Investor Guide

UNICEF, Child-Lens Investing Framework, 2023. https://www.unicef.org/innovation/innovative-finance/child-lens-investing

UNICEF, Tool for Investors on Integrating Child rights Into ESG Assessment, 2021. https://www.unicef.org/media/96091/-file/Tool%20for%20Investors%20on%20Integrating%20Children%E2%80%99s%20Rights%20Into%20ESG%20Assessment.pdf

UNICEF, Investing in the Present and the Future: Investor stewardship for child rights, 2026. https://www.unicef.org/childrightsandbusiness/sites/unicef.org.childrightsandbusiness/files/media/576/zip/investing-present-and-future.zip

IFC, Addressing Child Safeguarding in the Private Sector, 2025. https://www.ifc.org/content/dam/ifc/doc/2025/addressing-child-safeguarding-in-the-private-sector.pdf

Note: The resources listed above are not intended to be an exhaustive inventory, but rather a selection of core and commonly referenced UNICEF frameworks and guidance for integrating children's rights into business and investment practice. A more comprehensive and regularly updated collection of tools, sector guidance and publications is available through UNICEF's Child Rights and Business platform:

https://www.unicef.org/childrightsandbusiness/



About United Nations Children's Fund (UNICEF)

UNICEF, the United Nations agency for children, works to protect the rights of every child, everywhere, especially the most disadvantaged children and in the toughest places to reach. UNICEF is mandated by the United Nations General Assembly to help children around the world realise their rights to survival, development, protection and participation. Our work is guided by the UN Convention on the Rights of the Child and we are committed to establishing children's rights as enduring ethical principles and international standards for children. Together with our partners, we work in over 190 countries and territories to translate that commitment into practical action, and we do whatever it takes to help children survive, thrive, and fulfil their potential.

UNICEF defends and promotes the rights and wellbeing of more than 298 million children across China. Since 1979, we have worked in partnership with the Government of China in education, water and sanitation, child health and nutrition, child protection, for those who are most in need. UNICEF also provides humanitarian assistance during emergencies.

Our approach begins with gathering data and research. We work with the Government of China to carry out innovative projects to improve children's lives. The results of these projects inform national policies, legislation and guidelines so children come first. This helps improve the lives of millions of children across China.

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DISCLAIMER: The inclusion of company practice examples in this report does not signify UNICEF's endorsement of their policies and practices. These examples are provided solely to illustrate current company practices regarding disclosure on children's rights.


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