



# GRI 408: Child Labor 2016

EFFECTIVE DATE: 1 JULY 2018

TOPIC STANDARD

# 408

# GRI 408: Child Labor 2016

## Topic Standard

### Effective date

This Standard is effective for reports or other materials published on or after 1 July 2018.

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# Contents

<b>Introduction</b>	<b>4</b>
<b>1. Topic management disclosures</b>	<b>7</b>
<b>2. Topic disclosures</b>	<b>8</b>
Disclosure 408-1 Operations and suppliers at significant risk for incidents of child labor	<b>8</b>
<b>Glossary</b>	<b>10</b>
<b>Bibliography</b>	<b>13</b>

# Introduction

*GRI 408: Child Labor 2016* contains disclosures for organizations to report information about their impacts related to child labor, and how they manage these impacts.

The Standard is structured as follows:

- [Section 1](#) contains a requirement, which provides information about how the organization manages its impacts related to child labor.
- [Section 2](#) contains one disclosure, which provides information about the organization's impacts related to child labor.
- The [Glossary](#) contains defined terms with a specific meaning when used in the GRI Standards. The terms are underlined in the text of the GRI Standards and linked to the definitions.
- The [Bibliography](#) lists authoritative intergovernmental instruments used in developing this Standard.

The rest of the Introduction section provides a background on the topic, an overview of the system of GRI Standards and further information on using this Standard.

## Background on the topic

This Standard addresses the topic of child labor. Abolishing child labor is a key principle and objective of major human rights instruments and legislation, and is the subject of national legislation in almost all countries.

Child labor is work that 'deprives children of their childhood, their potential and their dignity, and that is harmful to their physical or mental development including by interfering with their education. Specifically, it means types of work that are not permitted for children below the relevant minimum age.'<sup>1</sup>

Child labor does not refer to youth employment or to children working. It refers to a universally-recognized human rights abuse. The internationally-agreed understanding of the meaning of child labor is set out in the International Labour Organization (ILO) Convention 138 'Minimum Age Convention'.

The minimum age for hazardous work is 18 years for all countries. Hazardous child labor is defined by Article 3 (d) of ILO Convention 182 'Worst Forms of Child Labour Convention' as 'work which, by its nature or the circumstances in which it is carried out, is likely to harm the health, safety or morals of children.'

Due diligence is expected of an organization in order to prevent the use of child labor in its activities. It is also expected to avoid contributing to, or becoming complicit in, the use of child labor through its relationships with others (e.g., suppliers, clients).

These concepts are covered in key instruments of the ILO, the Organisation for Economic Co-operation and Development, and the United Nations: see the [Bibliography](#).

## System of GRI Standards

This Standard is part of the GRI Sustainability Reporting Standards (GRI Standards). The GRI Standards enable an organization to report information about its most significant impacts on the economy, environment, and people, including impacts on their human rights, and how it manages these impacts.

The GRI Standards are structured as a system of interrelated standards that are organized into three series: GRI Universal Standards, GRI Sector Standards, and GRI Topic Standards (see [Figure 1](#) in this Standard).

### Universal Standards: GRI 1, GRI 2 and GRI 3

[GRI 1: Foundation 2021](#) specifies the requirements that the organization must comply with to report in accordance with the GRI Standards. The organization begins using the GRI Standards by consulting [GRI 1](#).

[GRI 2: General Disclosures 2021](#) contains disclosures that the organization uses to provide information about its reporting practices and other organizational details, such as its activities, governance, and policies.

[GRI 3: Material Topics 2021](#) provides guidance on how to determine material topics. It also contains disclosures that the organization uses to report information about its process of determining material topics, its list of material topics, and how it manages each topic.

### Sector Standards

The Sector Standards provide information for organizations about their likely material topics. The organization uses the Sector Standards that apply to its sectors when determining its material topics and when determining what to

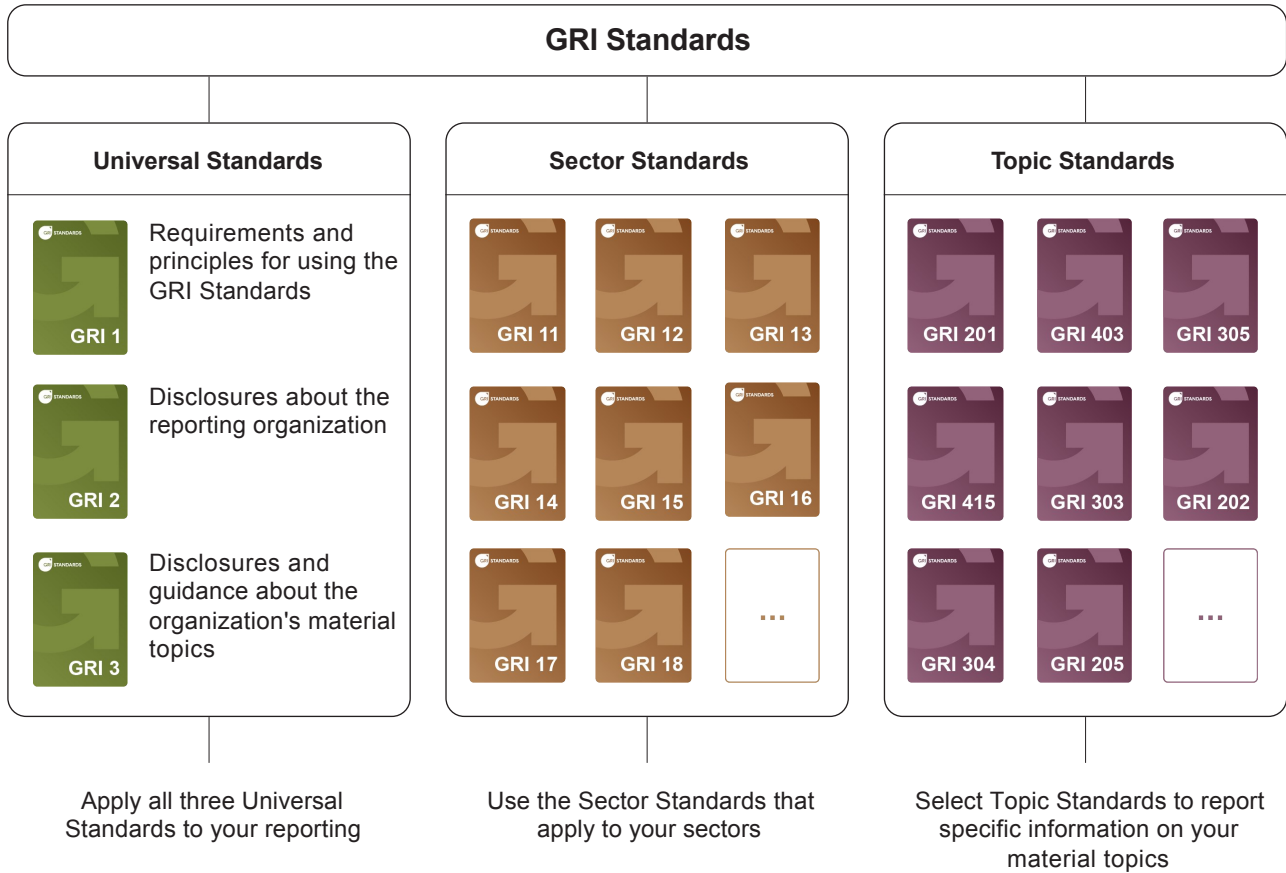
<sup>1</sup> International Labour Organization (ILO) and International Organisation of Employers (IOE), *How to do business with respect for children's right to be free from child labour: ILO-IOE child labour guidance tool for business*, 2015.

report for each material topic.

### Topic Standards

The Topic Standards contain disclosures that the organization uses to report information about its impacts in relation to particular topics. The organization uses the Topic Standards according to the list of material topics it has determined using *GRI 3*.

**Figure 1. GRI Standards: Universal, Sector and Topic Standards**



### Using this Standard

This Standard can be used by any organization – regardless of size, type, sector, geographic location, or reporting experience – to report information about its impacts related to child labor.

An organization reporting in accordance with the GRI Standards is required to report the following disclosures if it has determined child labor to be a material topic:

- [Disclosure 3-3 in GRI 3: Material Topics 2021](#) (see clause 1.1 in this Standard);
- Any disclosure from this Topic Standard that is relevant to the organization's impacts related to child labor (Disclosure 408-1).

See [Requirements 4 and 5 in GRI 1: Foundation 2021](#).

Reasons for omission are permitted for these disclosures.

If the organization cannot comply with a disclosure or with a requirement in a disclosure (e.g., because the required information is confidential or subject to legal prohibitions), the organization is required to specify the disclosure or the requirement it cannot comply with, and provide a reason for omission together with an explanation in the GRI content index. See [Requirement 6 in GRI 1: Foundation 2021](#) for more information on reasons for omission.

If the organization cannot report the required information about an item specified in a disclosure because the item (e.g., committee, policy, practice, process) does not exist, it can comply with the requirement by reporting this to be the case. The organization can explain the reasons for not having this item, or describe any plans to develop it. The disclosure does not require the organization to implement the item (e.g., developing a policy), but to report that the item does not exist.

If the organization intends to publish a standalone sustainability report, it does not need to repeat information that it has already reported publicly elsewhere, such as on web pages or in its annual report. In such a case, the organization can report a required disclosure by providing a reference in the GRI content index as to where this information can be found (e.g., by providing a link to the web page or citing the page in the annual report where the information has been published).

**Requirements, guidance and defined terms**

The following apply throughout this Standard:

Requirements are presented in **bold font** and indicated by the word 'shall'. An organization must comply with requirements to report in accordance with the GRI Standards.

Requirements may be accompanied by guidance.

Guidance includes background information, explanations, and examples to help the organization better understand the requirements. The organization is not required to comply with guidance.

The Standards may also include recommendations. These are cases where a particular course of action is encouraged but not required.

The word 'should' indicates a recommendation, and the word 'can' indicates a possibility or option.

Defined terms are underlined in the text of the GRI Standards and linked to their definitions in the [Glossary](#). The organization is required to apply the definitions in the Glossary.

# 1. Topic management disclosures

An organization reporting in accordance with the GRI Standards is required to report how it manages each of its material topics.

An organization that has determined child labor to be a material topic is required to report how it manages the topic using [Disclosure 3-3 in GRI 3: Material Topics 2021](#) (see clause 1.1 in this section).

This section is therefore designed to supplement – and not replace – Disclosure 3-3 in *GRI 3*.

**REQUIREMENTS**      1.1      **The reporting organization shall report how it manages child labor using [Disclosure 3-3 in GRI 3: Material Topics 2021](#).**

## 2. Topic disclosures

### Disclosure 408-1 Operations and suppliers at significant risk for incidents of child labor

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#### REQUIREMENTS

The reporting organization shall report the following information:

- a. **Operations and suppliers considered to have significant risk for incidents of:**
  - i. **child labor;**
  - ii. **young workers exposed to hazardous work.**
- b. **Operations and suppliers considered to have significant risk for incidents of child labor either in terms of:**
  - i. **type of operation (such as manufacturing plant) and supplier;**
  - ii. **countries or geographic areas with operations and suppliers considered at risk.**
- c. **Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor.**

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#### GUIDANCE

##### Guidance for Disclosure 408-1

The process for identifying operations and suppliers, as specified in Disclosure 408-1, can reflect the reporting organization's approach to risk assessment on this issue. It can also draw from recognized international data sources, such as the ILO *Information and reports on the application of Conventions and Recommendations* (see reference [1] in the [Bibliography](#)).

When reporting the measures taken, the organization can refer to the ILO 'Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy' and Organisation for Economic Co-operation and Development (OECD) *OECD Guidelines for Multinational Enterprises* for further guidance.

In the context of the GRI Standards, a 'young worker' is defined as a person above the applicable minimum working age and younger than 18 years of age. Note that Disclosure 408-1 does not require quantitative reporting on child labor or the number of young workers. Rather, it asks for reporting on the *operations and suppliers* considered to have significant risk for incidents of child labor or young workers exposed to hazardous work.

##### Background

Child labor is subject to ILO Conventions 138 'Minimum Age Convention' (ILO Convention 138) and 182 'Worst Forms of Child Labour Convention' (ILO Convention 182).

'Child labor' refers to an abuse, which is not to be confused with 'children working' or with 'young persons working', which may not be abuses as stipulated in ILO Convention 138.

The minimum age for working differs by country. ILO Convention 138 specifies a minimum age of 15 years or the age of completion of compulsory schooling (whichever is higher). However, there is an exception for certain countries where economies and educational facilities are insufficiently developed and a minimum age of 14 years might apply. These countries of exception are specified by the ILO in response to special application by the country concerned, and in consultation with representative organizations of employers and workers.

ILO Convention 138 stipulates that 'national laws or regulations may permit the employment or work of persons 13 to 15 years of age on light work which is (a) not likely to be harmful to their health or development; and (b) not such as to prejudice their attendance at school, their participation in vocational orientation or training programmes approved by the competent authority or their capacity to benefit from the instruction received'.

While child labor takes many different forms, a priority is to eliminate without delay the worst forms of child labor as defined by Article 3 of ILO Convention This includes all forms of slavery or practices similar to slavery (such as sale, trafficking, forced or compulsory labor, serfdom,



recruitment for armed conflict); the use, procuring or offering of a child for prostitution or illicit activities and any work that is likely to harm the health, safety or morals of children. ILO Convention 182 is intended to set priorities for states; however, organizations are expected not to use this convention to justify forms of child labor.

Child labor results in under-skilled and unhealthy workers for tomorrow and perpetuates poverty across generations, thus impeding sustainable development. The abolition of child labor is therefore necessary for both economic and human development.

# Glossary

This glossary provides definitions for terms used in this Standard. The organization is required to apply these definitions when using the GRI Standards.

The definitions included in this glossary may contain terms that are further defined in the complete [GRI Standards Glossary](#). All defined terms are underlined. If a term is not defined in this glossary or in the complete [GRI Standards Glossary](#), definitions that are commonly used and understood apply.

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## B **business partner**

entity with which the organization has some form of direct and formal engagement for the purpose of meeting its business objectives

Source: Shift and Mazars LLP, *UN Guiding Principles Reporting Framework*, 2015; modified

Examples: affiliates, business-to-business customers, clients, first-tier suppliers, franchisees, joint venture partners, investee companies in which the organization has a shareholding position

Note: Business partners do not include subsidiaries and affiliates that the organization controls.

## **business relationships**

relationships that the organization has with business partners, with entities in its value chain including those beyond the first tier, and with any other entities directly linked to its operations, products, or services

Source: United Nations (UN), *Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework*, 2011; modified

Note: Examples of other entities directly linked to the organization's operations, products, or services are a non-governmental organization with which the organization delivers support to a local community or state security forces that protect the organization's facilities.

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## C **child**

person under the age of 15 years, or under the age of completion of compulsory schooling, whichever is higher

Note 1: Exceptions can occur in certain countries where economies and educational facilities are insufficiently developed, and a minimum age of 14 years applies. These countries of exception are specified by the International Labour Organization (ILO) in response to a special application by the country concerned and in consultation with representative organizations of employers and workers.

Note 2: The ILO *Minimum Age Convention*, 1973, (No. 138), refers to both child labor and young workers.

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## D **due diligence**

process to identify, prevent, mitigate, and account for how the organization addresses its actual and potential negative impacts

Source: Organisation for Economic Co-operation and Development (OECD), *OECD Guidelines for Multinational Enterprises*, 2011; modified  
United Nations (UN), *Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework*, 2011; modified

Note: See [section 2.3 in GRI 1: Foundation 2021](#) for more information on 'due diligence'.

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## E **employee**

individual who is in an employment relationship with the organization according to national law

or practice

## H

### human rights

rights inherent to all human beings, which include, at a minimum, the rights set out in the *United Nations (UN) International Bill of Human Rights* and the principles concerning fundamental rights set out in the *International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work*

Source: United Nations (UN), *Guiding Principles on Business and Human Rights: Implementing the United Nations “Protect, Respect and Remedy” Framework*, 2011; modified

Note: See [Guidance to 2-23-b-i in GRI 2: General Disclosures 2021](#) for more information on ‘human rights’.

## I

### impact

effect the organization has or could have on the economy, environment, and people, including on their human rights, which in turn can indicate its contribution (negative or positive) to sustainable development

Note 1: Impacts can be actual or potential, negative or positive, short-term or long-term, intended or unintended, and reversible or irreversible.

Note 2: See section [2.1 in GRI 1: Foundation 2021](#) for more information on ‘impact’.

## M

### material topics

topics that represent the organization’s most significant impacts on the economy, environment, and people, including impacts on their human rights

Note: See [section 2.2 in GRI 1: Foundation 2021](#) and [section 1 in GRI 3: Material Topics 2021](#) for more information on ‘material topics’.

### mitigation

action(s) taken to reduce the extent of a negative impact

Source: United Nations (UN), *The Corporate Responsibility to Respect Human Rights: An Interpretive Guide*, 2012; modified

Note: The mitigation of an actual negative impact refers to actions taken to reduce the severity of the negative impact that has occurred, with any residual impact needing remediation. The mitigation of a potential negative impact refers to actions taken to reduce the likelihood of the negative impact occurring.

## R

### remedy / remediation

means to counteract or make good a negative impact or provision of remedy

Source: United Nations (UN), *The Corporate Responsibility to Respect Human Rights: An Interpretive Guide*, 2012; modified

Examples: apologies, financial or non-financial compensation, prevention of harm through injunctions or guarantees of non-repetition, punitive sanctions (whether criminal or administrative, such as fines), restitution, restoration, rehabilitation

## S

### severity (of an impact)

The severity of an actual or potential negative impact is determined by its scale (i.e., how grave the impact is), scope (i.e., how widespread the impact is), and irremediable character (how hard it is to counteract or make good the resulting harm).

Source: Organisation for Economic Co-operation and Development (OECD), *OECD Due Diligence Guidance for Responsible Business Conduct*, 2018; modified  
United Nations (UN), *The Corporate Responsibility to Respect Human Rights: An Interpretive Guide*, 2012; modified

Note: See [section 1 in GRI 3: Material Topics 2021](#) for more information on ‘severity’.

### supplier

entity upstream from the organization (i.e., in the organization's supply chain), which provides a product or service that is used in the development of the organization's own products or services

Examples: brokers, consultants, contractors, distributors, franchisees, home workers, independent contractors, licensees, manufacturers, primary producers, sub-contractors, wholesalers

Note: A supplier can have a direct business relationship with the organization (often referred to as a first-tier supplier) or an indirect business relationship.

#### **supply chain**

range of activities carried out by entities upstream from the organization, which provide products or services that are used in the development of the organization's own products or services

#### **sustainable development / sustainability**

development that meets the needs of the present without compromising the ability of future generations to meet their own needs

Source: World Commission on Environment and Development, *Our Common Future*, 1987

Note: The terms 'sustainability' and 'sustainable development' are used interchangeably in the GRI Standards.

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## **V**

#### **value chain**

range of activities carried out by the organization, and by entities upstream and downstream from the organization, to bring the organization's products or services from their conception to their end use

Note 1: Entities upstream from the organization (e.g., suppliers) provide products or services that are used in the development of the organization's own products or services. Entities downstream from the organization (e.g., distributors, customers) receive products or services from the organization.

Note 2: The value chain includes the supply chain.

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## **W**

#### **worker**

person that performs work for the organization

Examples: employees, agency workers, apprentices, contractors, home workers, interns, self-employed persons, sub-contractors, volunteers, and persons working for organizations other than the reporting organization, such as for suppliers

Note: In the GRI Standards, in some cases, it is specified whether a particular subset of workers is required to be used.

# Bibliography

This section lists authoritative intergovernmental instruments used in developing this Standard.

## Authoritative instruments:

1. International Labour Organization (ILO), Committee of Experts on the Application of Conventions and Recommendations, *Report III - Information and reports on the application of Conventions and Recommendations*, updated annually.
2. International Labour Organization (ILO) Convention 138, 'Minimum Age Convention', 1973.
3. International Labour Organization (ILO) Convention 142, 'Human Resources Development Convention', 1975.
4. International Labour Organization (ILO) Convention 182, 'Worst Forms of Child Labour Convention', 1999.
5. International Labour Organization (ILO), 'Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy', 2006.
6. Organisation for Economic Co-operation and Development (OECD), *OECD Guidelines for Multinational Enterprises*, 2011.
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9. United Nations (UN), *Protect, Respect and Remedy: a Framework for Business and Human Rights*, 2008.
10. United Nations (UN), *Report of the Special Representative of the Secretary-General on the Issue of Human Rights and Transnational Corporations and Other Business Enterprises*, John Ruggie, 2011.



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