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Executive Summary

Child labour is one of the most challenging human rights issues for businesses and investors to tackle. Given the vulnerability of children, extra precautions are needed to safeguard their well-being where cases are identified.

Child labour is deeply complex, as there is no single root cause. Poverty, inequality, and unemployment can leave parents no choice but to send their children to work. The lack of educational opportunities and social protection can encourage parents to prioritise short-term needs over longer-term investments.

Rarely is child labour a standalone issue – it is often symptomatic of wider labour rights violations and poor business practices (e.g., purchasing practices, subcontracting).

Unsurprisingly, businesses are eager to address their child labour risks. However, “knee-jerk” reactions such as the immediate dismissal of the child worker can have a “push down effect” – children are forced into the invisible parts of the supply chain where hazardous work is more prevalent and remediation is less accessible.

To help investors navigate this complex issue, Greenwheel developed a due diligence checklist for investors.

Based on six steps to due diligence under the OECD Guidance on Responsible Business Conduct, the **Greenwheel Investor Due Diligence Checklist on Child Labour** captures “what works” to tackle child labour according to the United Nations, human rights experts, and best practices found in high-risk sectors:

- **Commit:** Uphold policies that tackle child labour across the value chain and respect human rights;
- **Identify:** Map business operations exposed to child labour risks, with deep dives in high-risk contexts;
- **Address:** Prevent child labour through responsible purchasing practices, child labour monitoring system, and engage with stakeholders (governments, trade unions, NGOs, local communities, parents, industry organisations, peer companies);
- **Remediate:** “Do no harm”, avoid knee-jerk reactions, prioritise the well-being of the child, and provide alternatives to support children and their families;
- **Monitor:** Track performance including the number of cases identified and resolved; and,
- **Report:** Openly communicate on company policies and processes, including lessons learned.

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Preface: The Investor Need



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Addressing the nuances of human rights considerations requires consistency and a clear process – this is particularly important in tackling sensitive issues such as child labour. The Child Labour Assessment Framework developed by Jessica Wan, Social Research Lead of Greenwheel, allowed our team to respectfully navigate the subject matter. Using this Framework, we carried out desk research and assessed our investee company's management systems based on international norms and best practices. This prepared us in having an open and transparent two-way conversation with the company on the topic as well as enabling us to provide concrete recommendations to further improve their policies and processes on child labour.

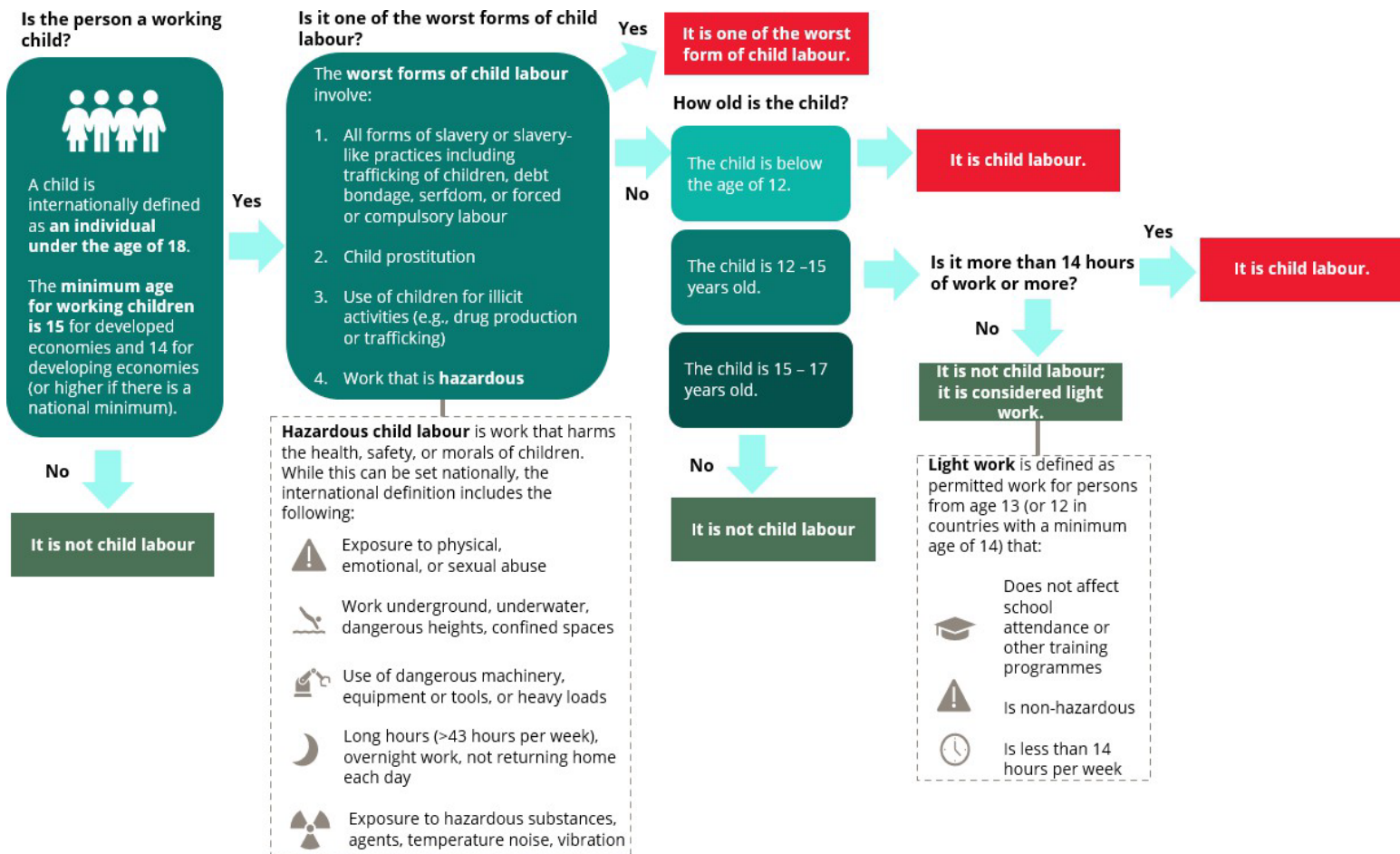
Defining child labour

Child labour is work that deprives children of their childhood, potential, and dignity.¹ Child labour is detrimental to a child's physical and mental development as it interferes with their schooling, whether it is obliging them to leave school prematurely or combine school with excessive work.

Under international norms, child labour refers to work below the age of 15 or a higher minimum age established by national laws. For developing economies or in country contexts where the economy and/or educational facilities are “insufficiently developed”, the minimum age is reduced to 14.² A form of work is considered child labour based on the child's age, the type of work, hours of work, and the country context (Figure 1).³

However, not all work done by children is considered child labour. For instance, supporting a family business or earning pocket money outside of school hours can contribute positively to children's development and the welfare of their families – these activities are not considered child labour. Child labour also excludes limited hours per week performing permitted “light work” and work that is performed by children above a minimum age, if it is not considered the worst form of child labour.⁴

Figure 1: What constitutes child labour?



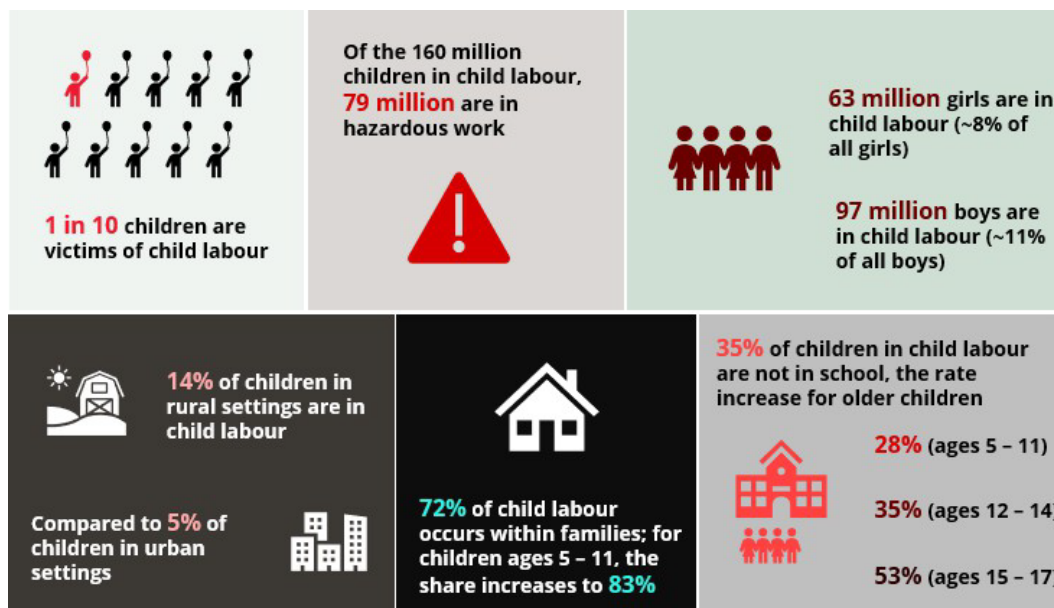
Source: [ILO, 2018](#) and [ILO, 2024b](#); created by Greenwheel.

The state of child labour today

According to the most recent global survey conducted in 2020, **there are approximately 233 million working children, of which, 160 million are in child labour** (Figure 2).⁵ Boys are more likely than girls to be in child labour across all age groups. However, when household chores of more than 21 hours are included in the definition of child labour, the gender gap closes from 2.8 percentage points to 1.6 percentage points. **Child labour is almost three times higher in rural than urban settings.**

Child labour cases are predominantly found in the agricultural sector (Figure 3). Within agriculture, child labour is most prevalent in subsistence and smallholder farms, commercial plantations, agro-industrial complexes, fisheries, forestry, and post-harvest fish processing.⁶ By contrast, only 15% of child labour cases are found in industry (e.g., manufacturing).

Figure 2: An overview of child labour globally



Source: [ILO and UNICEF, 2021](#); created by Greenwheel.

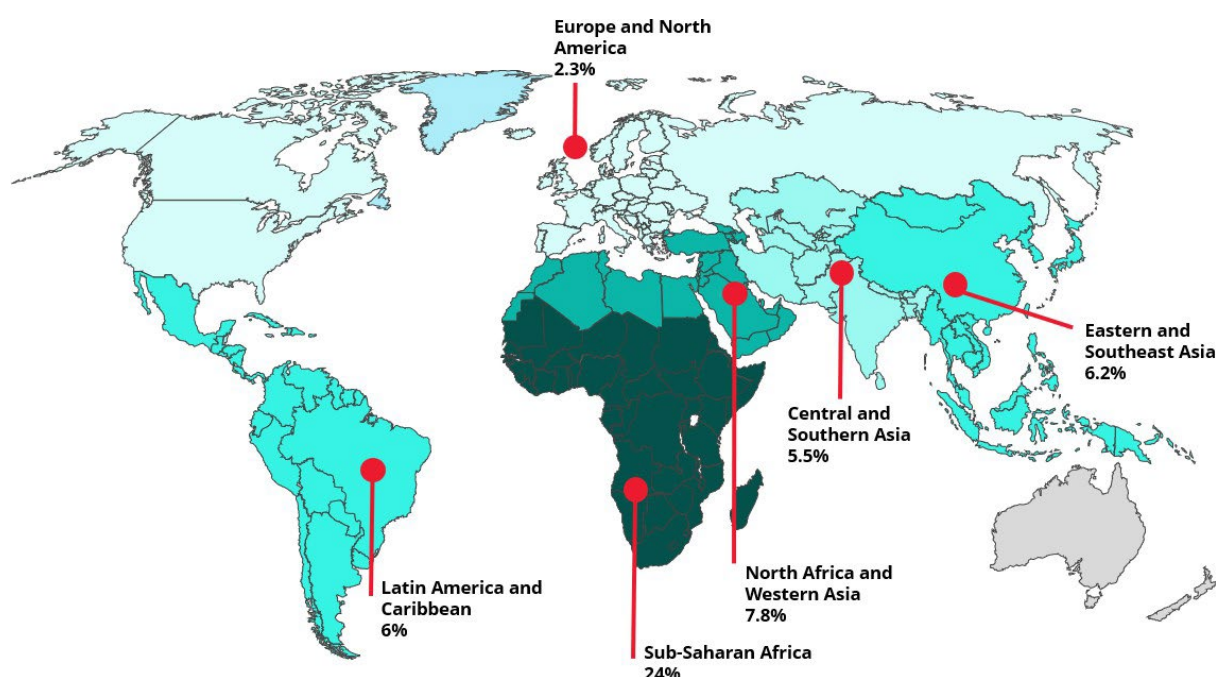
Figure 3: Sectors and their share of child labour



Source: [ILO and UNICEF, 2021](#); created by Greenwheel.

Child labour is a global phenomenon. Child labour is most prevalent in Sub-Saharan Africa, where 24% of children are in child labour.⁷ Within Sub-Saharan Africa, approximately 84% of children are employed in the agricultural sector, with the majority of children working on family farms.⁸ Child labour is least prevalent in Europe and North America (2.3%).

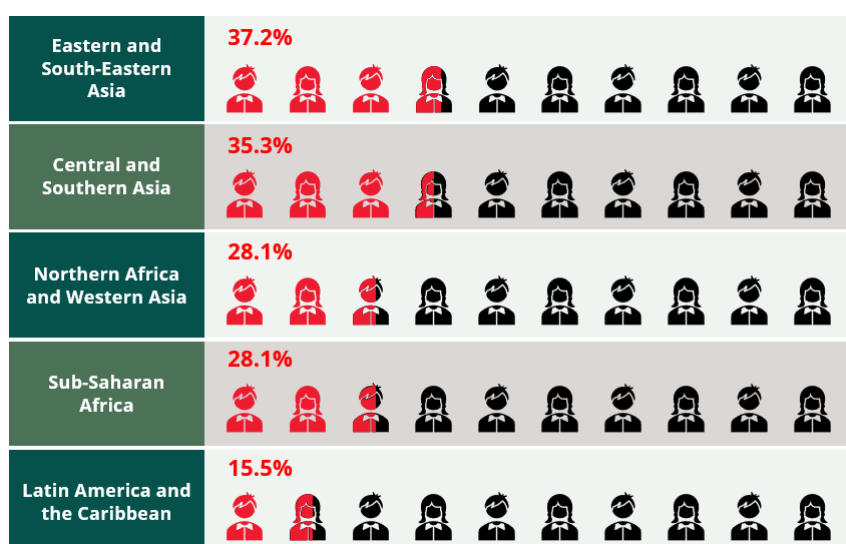
Figure 4: Prevalence of child labour by region (% of children in child labour)



Source: [ILO and UNICEF, 2021](#); created by Greenwheel.

Approximately one-third of children in child labour are out of school (Figure 5). Children in child labour are most likely to be out of school in Eastern and South-Eastern Asia (37.2%). Despite the high prevalence of child labour in Sub-Saharan Africa, most children in child labour remain in school, as 28.1% of children in child labour are not attending school.⁹

Figure 5: Of all children in child labour, share of children not attending school (ages 5 to 14)



Source: [ILO and UNICEF, 2021](#); created by Greenwheel.

Child labour significantly impacts the future potential of children, even if they remain enrolled in schools. Comparing the performance of children in the development of foundational learning skills (i.e., reading and numeracy skills), unsurprisingly, children (ages 7 – 14) attending

school and not engaging in child labour outperform those who are in school but are in child labour. As children become older, the performance of children in child labour lags further behind.¹⁰

The root causes of child labour

The root causes of child labour can be categorised as “context risk factors” and “industry risk factors”.¹¹

Context risk factors are largely underpinned by inequality and poor governance (Figure 6). Poverty and limited employment opportunities force parents to make the difficult decision of sending their children to work. Other forms of social inequality that disproportionately affect certain groups, for instance, ethnic, religious, and linguistic minorities, persons with disabilities, and indigenous peoples can further limit labour market opportunities for parents; children of parents facing discrimination are more likely to be in child labour.¹²

Figure 6: Context risk factors driving child labour



Source: [UN Global Compact, 2024](#), [UNICEF, 2024](#), [The Centre for Child Rights and Business, 2024](#), [Magaji et al., 2024](#), [World Vision, 2023](#), [UNICEF, 2022](#), [ILO, 2021](#), and [ILO, 2015](#); created by Greenwheel.

Weak governance and public institutions contribute to inadequate labour protection and the informalisation of certain economic sectors (e.g., agriculture, mining); this increases the prevalence of child labour, particularly the worst forms of child labour, which are often found in informal sectors.¹³

Insufficient public investments can lead to poor access to education, especially in rural areas, which can nudge families to prioritise short-term benefits over long-term potential (i.e., by sending

children to work). The risks of child labour are further compounded by voluntary and involuntary migration, where the absence to social protection for migrant workers increase the vulnerability of children entering into child labour.

Figure 7: Industry risk factors driving child labour



Source: [UN Global Compact, 2024](#), [UNICEF, 2024](#), [The Centre for Child Rights and Business, 2024](#), [UNICEF, 2022](#), [ILO, 2021](#); created by Greenwheel.

In addition to the context and industry risk factors, **culture and social norms play a role in child labour practices**. There are some cultures that traditionally require children to perform household duties and support their parents as part of their childhood to develop key social values. In some cases, parents that do not support local child labour norms face social stigma from their peers.¹⁴

Box 1: Climate change will increase the prevalence of child labour

Climate change may exacerbate the factors that drive child labour (Figure 8). Climate-induced risks of child labour are likely to vary due to country contexts (i.e., the severity of climate-related impacts and a country's response). Countries with limited investments in adaptive strategies, infrastructure, and social protection are more likely to see significant adverse social and economic impacts that increase the prevalence of child labour.

Figure 8: The climate and child labour nexus



Reduced agricultural outputs: Severe droughts, soil depletion, and changes in rainfall will likely decrease agricultural outputs for rural households. Families may have to resort to sending children to work to meet subsistence needs. The reduced pay may encourage adults to move away from agriculture to other economic activities, thereby increasing the use of child labour in agriculture.



Climate-related poverty: An estimated 32 and 132 million people could fall into extreme poverty by 2030 due to the impacts of climate change (i.e., reduced agricultural productivity, reduced productivity due to heat, impact on food prices, exposure to natural disasters and hazards, and adverse health impacts related to child stunting, malaria, diarrhea). Increasingly, households may pull children out of school and push children into child labour to supplement incomes.



Accelerated climate migration: An estimated 500 million children face the risks of displacement as they live in areas vulnerable to extreme weather conditions including floods, cyclones, hurricanes, storms, and rising sea levels. The sudden upheaval of communities can disrupt livelihoods and remove children from schools and social protection mechanisms that protect them from child labour.



Increase in the worst forms of child labour: Climate change can worsen working conditions. Heat stress disproportionately affects children who are more susceptible to heat exhaustion and dehydration compared to adults. The increased exposure to extreme weather events and insect-borne diseases can heighten occupational hazards for children in child labour.

Source: [ILO, 2023](#), [UNICEF, 2024](#), and [World Bank, 2020](#); created by Greenwheel.

The challenge for businesses and investors

Compared to other human rights impacts, child labour is more complex to address due to the number of root causes. **The challenge is compounded by the vulnerability of children and where child labour occurs.** As discussed above, child labour is likely to occur in more remote or “hidden” settings such as home-based work, family farms, plantations, or subcontracted suppliers where businesses may have limited oversight.

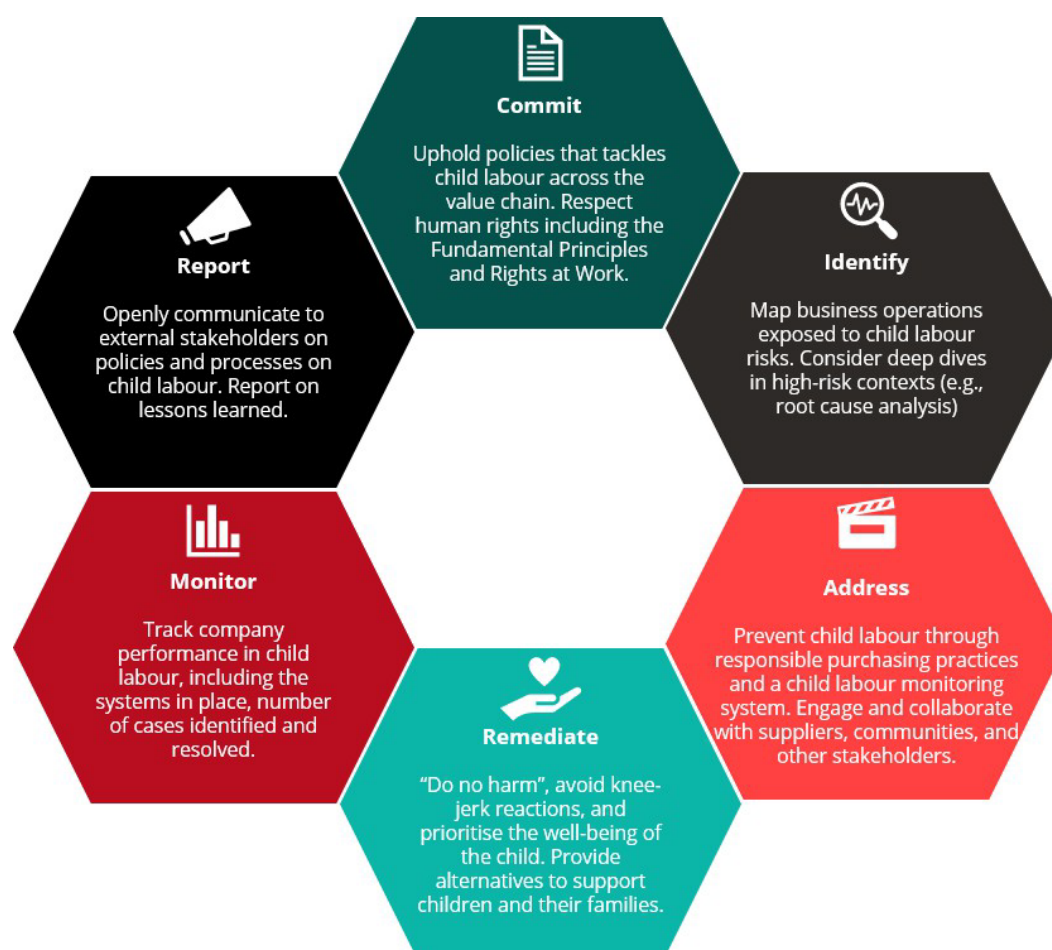
Businesses and investors are put in a difficult position when it comes to child labour, as they weigh public perception against international norms and new regulations. Businesses and investors that are causing, contributing to, or directly linked to child labour face obvious reputational and headline risks. Given the vulnerability of children, the criticism and reaction from the media and consumer is often more severe than other types of human rights violations.

At the same time, due diligence regulations require businesses to be transparent in reporting their efforts in addressing child labour, including the number of cases identified and remediated. Because of the public response, businesses may be “penalised” for following international norms (i.e., by indicating that they have identified child labour cases).¹⁵ **Greenwheel advises investors to play a role in encouraging portfolio businesses to follow best practices and continue engaging and educating with public stakeholders.** Businesses can take action to remediate and improve on prevention measures if they are identifying cases of child labour.

Greenwheel’s Investor Due Diligence Checklist on Child Labour

To support investors in assessing company performance on child labour, **Greenwheel has developed an investor due diligence checklist.** The checklist is grounded in the six steps to due diligence under the OECD Guidance on Responsible Business Conduct (Figure 9). The set of best practices and key performance indicators (KPIs) are based on “what works” to tackle child labour according to the United Nations, human rights expert organisations (e.g., Ethical Trading Initiative, the Centre for Child Rights and Business), and lessons from companies in high-risk sectors.¹⁶

Figure 9: Due diligence in the context of child labour



Source: [OECD, 2018](#), [The Centre for Child Rights and Business, 2024](#); Created by Greenwheel.

Commit

A high-level policy or commitment helps set out a company's approach to tackling child labour. While this can be standalone or embedded as part of a wider human rights or sustainability policy or commitment, it should minimally highlight a company's respect for children's right to be free from child labour.¹⁷

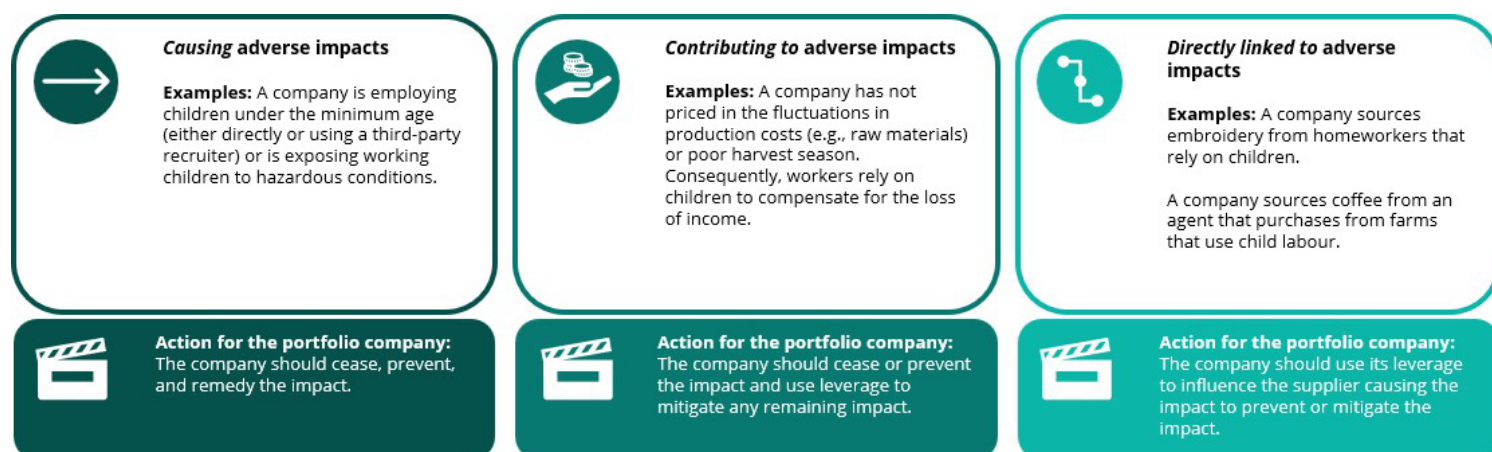
As the United Nations Guiding Principles on Business and Human Rights advises, a robust policy needs support from senior leadership, with a clear governance structure on how commitments are implemented across business operations. It should clearly define how a company effectively identifies, prevents, and remediates all forms of child labour.¹⁸

Given that child labour is commonly found in the agricultural sector, home-based work, or in subcontracted settings, a policy or commitment should extend its scope across the value chain beyond a company's direct operations and tier 1 suppliers. A good policy or commitment explicitly includes vendors, other intermediaries, as well as subcontracted suppliers (authorised or otherwise).¹⁹

Identify

Companies are encouraged to undertake risk and impact assessments on child labour across their value chain.²⁰ This process can be incorporated as part of a wider human rights impact assessment.²¹ Through this assessment, companies can determine whether child labour is a salient human rights issue in their activities or business relationships.²² Companies should assess how they may be causing, contributing to, or directly linked to child labour (Figure 10).

Figure 10: How businesses may cause, contribute to, or be directly linked to adverse impacts

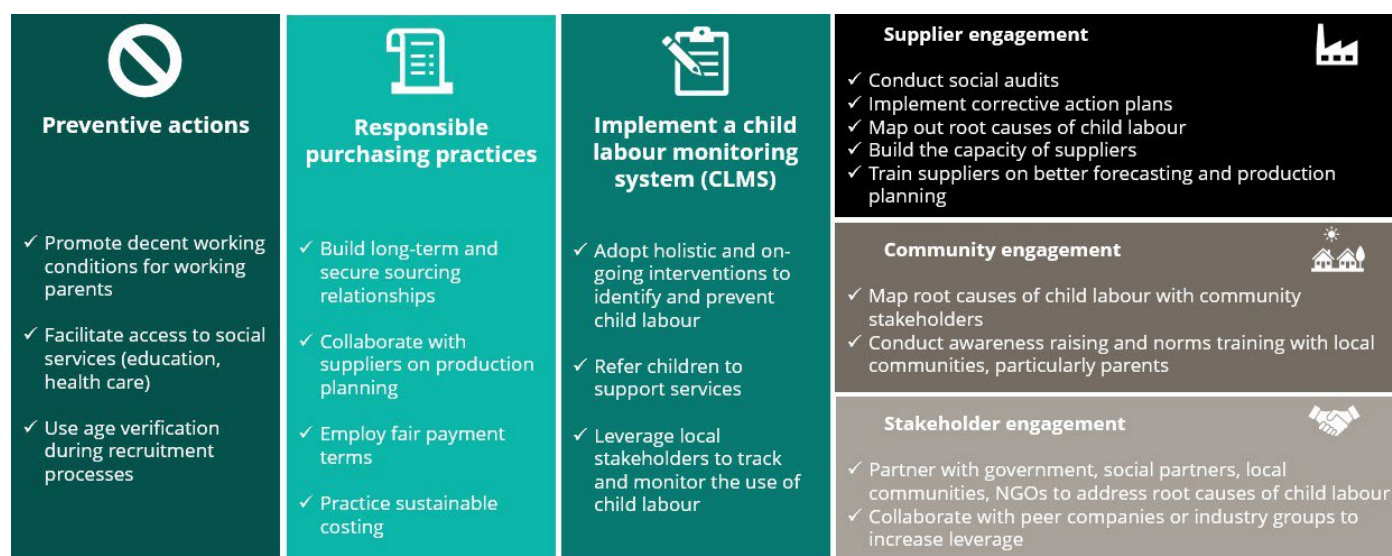


Source: [OECD, 2018](#); created by Greenwheel.

In high-risk contexts, businesses may consider carrying out impact assessments at the site-level. Businesses may wish to consult local non-profit organisations (NGOs), community leaders, and trade unions for insights (e.g., cultural norms, experiences from similar industries in the region). Partnering with local NGOs to conduct assessments can help businesses reach a wider range of stakeholders, particularly children and young workers.²³

Address

Figure 11: What works to address child labour



Source: [UNICEF, 2022](#), [UNICEF, 2020](#), [ETI, 2017](#), [UNICEF et al., 2012](#); created by Greenwheel.

There are many tools available to companies to actively tackle child labour, from addressing the root causes to actively monitoring the use of under-aged workers (Figure 11).

Decent work for working parents

Companies are encouraged to promote decent working conditions by respecting the Fundamental Principles and Rights at Work. Decent work can be provided through paying a living wage²⁴; having flexible working hours for workers with family responsibilities; adopting family-friendly policies (e.g., provisions for pregnant and breastfeeding women, parental leave); and, offering social protection (e.g., sick leave pay).²⁵

Access to educational opportunities for children

While it is the government's responsibility to provide access to education and health care, **some businesses are contributing to child labour, as their activities may impair access to these essential social services.** For instance, palm plantations in Malaysia rely heavily on migrant workers (documented and undocumented), who often move with their families. Children born to undocumented migrant workers from Indonesia and the Philippines become "stateless". These children do not have access to education or health care.²⁶ Because "stateless" children are more likely to enter into child labour due to the absence of educational opportunities, businesses that use migrant labour should actively facilitate access to schools and other social services.

Businesses can play a positive role in facilitating access to education to combat child labour.

For example, sixteen of the world's leading cocoa and chocolate companies have partnered with the Ivorian Government to improve access to quality education to five million children by 2027 through teacher training and construction of school infrastructure.²⁷

In facilitating access to education, **businesses should adopt interventions that take into consideration of local contexts.** In nomadic, pastoralists, or remote settings where national educational systems are absent, businesses may have to work with governments to provide









educational services through mobile teachers or community facilitators.²⁸ In contexts where children are sent to work due to poverty, incentivising school attendance through providing rations can have a positive outcome on child labour reduction and educational attainment.²⁹

Responsible purchasing practices

Responsible purchasing practices can remove the economic and commercial pressures that lead to child labour in the supply chain.³⁰ To implement responsible purchasing practices, businesses can adopt the “Common Framework”, which was developed by leading human rights and value chain expert organisations.³¹ This Framework outlines the key principles that remove the pressures and incentives that drive poor working conditions, including child labour (Figure 12).

Companies can further embed responsible purchasing principles into their procurement processes through the adoption of model clauses in their contracts. The American Bar Association provides model clauses that assigns the responsibility for human rights due diligence to both buyers and suppliers.³²

Figure 12: How good purchasing practices reduce risks of child labour

	 What is it?	 Key business actions	 How does it reduce child labour?
 Principle 1: Integration and reporting	Responsible purchasing requires commitment at all levels of a company, starting from senior leadership. Responsible purchasing should be integrated across strategies, decision-making, accountability, training, and internal KPIs.	<ul style="list-style-type: none"> ✓ Clear roles and responsibilities, with capacity-building ✓ Risk analysis on the impact of their existing purchasing practices ✓ Incorporate supplier and worker feedback on purchasing practices ✓ Improvement plans to enhance responsible purchasing ✓ Tracking progress and open reporting 	Child labour is the responsibility of all business units (i.e., beyond sustainability teams). All business functions are incentivised to address child labour. This avoids a situation where commercial prerogatives override the commitment to respecting human rights.
 Principle 2: Equal partnership	Companies should respect suppliers as equal partners and engage in respectful dialogue around sourcing practices.	<ul style="list-style-type: none"> ✓ Low churn of suppliers ✓ Mutual responsibilities ✓ Responsible use of force majeure clauses ✓ Commitment to collective problem-solving ✓ Effective feedback mechanisms ✓ Supporting and incentivising continuous improvement ✓ Terms for responsible exit 	Good relationships with suppliers can encourage them to work closely with buyers to tackle the root causes of child labour. Suppliers are less incentivised to hide cases of child labour.
 Principle 3: Collaborative production planning	Production planning should be a collaborative endeavor between buyers and their suppliers.	<ul style="list-style-type: none"> ✓ Accurate specifications on product design and development ✓ Improving forecast accuracy ✓ Tracking reasons for delay ✓ Taking responsibility for delays caused by buyers ✓ Sharing associated risks and costs (e.g., weather) ✓ Balanced ordering to reduce peaks and troughs 	Lowering production pressure can reduce the need to use child labour to meet demands (e.g., minimum output expected). Balanced ordering can provide steady income for workers, further reducing the need for child labour to make up income streams during low periods.
 Principle 4: Fair payment terms	Suppliers should be paid fairly and on-time. Suppliers should not shoulder the disproportionate burden related to payments.	<ul style="list-style-type: none"> ✓ On-time payments ✓ Mutually agreed upon payment terms ✓ No retrospective changes to prices ✓ Mutually agreed penalties and reducing supplier penalties (preferring to addressing root causes) ✓ Ensuring intermediaries commit to fair payment terms 	On-time payments can help ensure supplier financial sustainability and stability to pay workers' wages on time.
 Principle 5: Sustainable costing	Costing levels and procedures from companies should support decent wages and sustainable production. Prices should allow a reasonable and maintained profit margin for suppliers.	<ul style="list-style-type: none"> ✓ Sustainable costing to cover wages (e.g., minimum wage, living wage), production costs, responsible business conduct, and reasonable supplier profit margins ✓ Engaging workers' representatives on implementing wage gaps through sustainable costing 	Sustainable wages for adult labour can reduce the need for child labour for families. Factoring in increases in cost of production can support small-scale producers in managing the fluctuation of raw material prices.

Source: [Ethical Trading Initiative et al., 2022](#), [Ethical Trading Initiative, 2024](#), [The Centre for Child Rights and Business, 2023](#); created by Greenwheel.

Implementing a Child Labour Monitoring System

A child labour monitoring system (CLMS) is a process that regularly checks where children may be working. The goal of a CLMS is to safeguard children and protect young legally employed workers from exploitation and hazardous work.³³ **CLMS is more effective than traditional social auditing in identifying child labour cases** because CLMS is a continuous process. CLMS helps identify and prevent child labour in addition to mapping out referral services for children found in child labour.³⁴

Compared to social auditing, instead of focusing on a specific workplace, CLMS monitors the child. Where cases are identified, CLMS tracks the child as they are removed from work and are provided access to social protection services. Often, CLMS use local stakeholders to monitor children, for instance, community leaders, youth representatives, and teachers.³⁵ Because the child is tracked through various local stakeholders, CLMS can help businesses assess the types of tasks that children are performing to differentiate working children from child labour (e.g., light work versus hazardous work).

Engaging key stakeholders

Businesses should not address child labour in isolation. Businesses are encouraged to leverage their partnerships with a broad range of stakeholders including suppliers, communities, families of children in child labour, social partners (workers' and employers' representatives), government, and NGOs. Depending on the context, **companies may consider working with peer companies or industry groups to increase their leverage.**

Working with suppliers

Buyers typically use social auditing as a tool to identify child labour cases in their supply chain. **Social audits are most effective when they are unannounced and draw data from a range of informants** (e.g., labour inspectors, trade union representatives, NGOs, and labour rights experts). Where cases are identified through audits, buyers can issue a corrective action plan and support suppliers in the remediation process.

As a best practice, buyers should share the responsibility of addressing child labour with suppliers. This approach entails working with suppliers to map the root causes of child labour and build the capacity of suppliers to carry out their own human rights due diligence.

Additionally, **the context of where children work matters.** In rural settings, it is not uncommon for children to be working alongside their parents to perform certain tasks, including subsistence farming, income generating activities, and household tasks. However, this is distinct from recruiting children into the manufacturing sector to work more than the hours permitted under light work in factories. A buyer's response to addressing child labour in the two instances should differ (e.g., on-going monitoring versus investigation followed by corrective action and remediation).

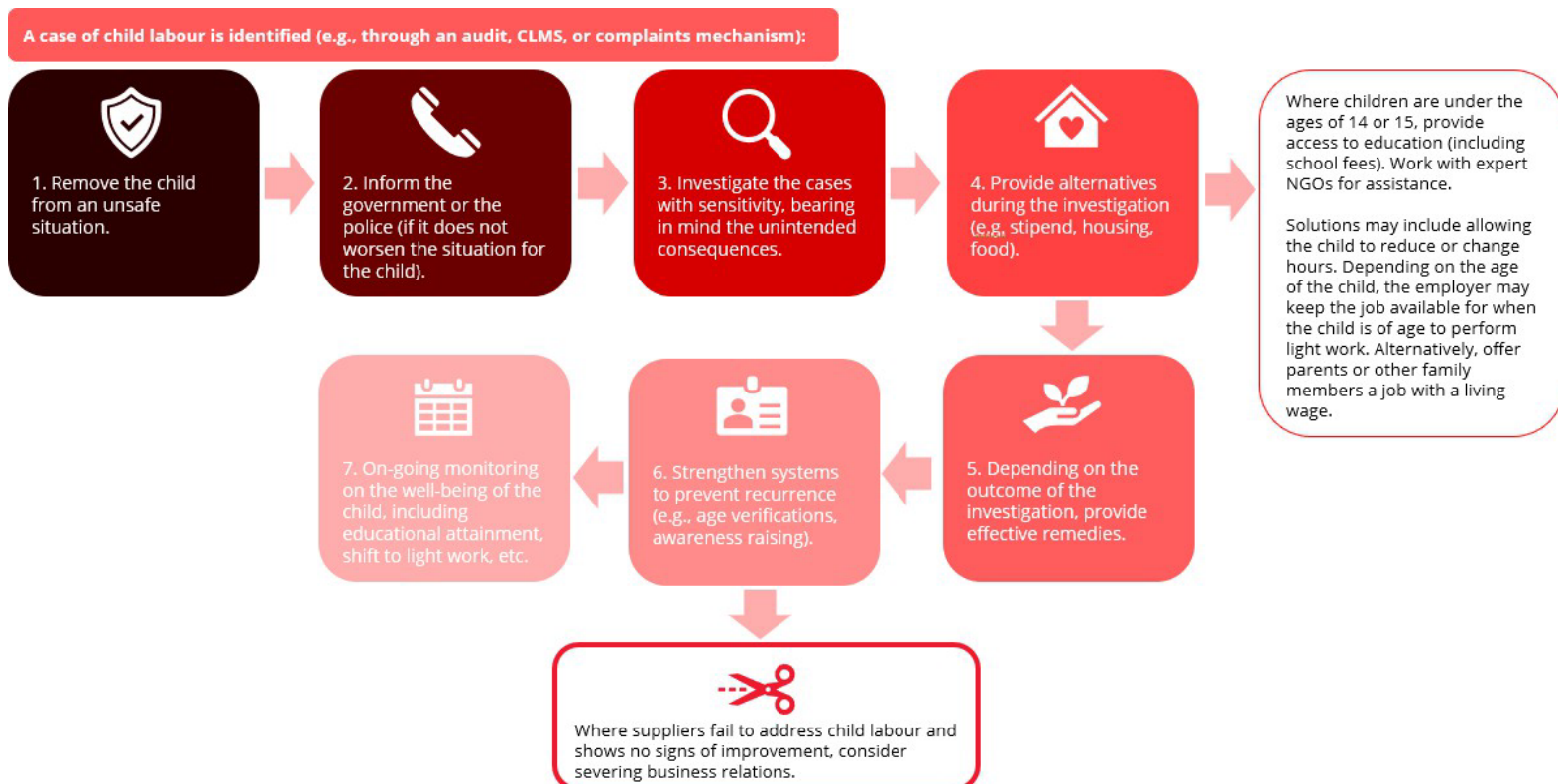
Working with communities

Community engagement can help companies identify more effective interventions.³⁶ **Informed by community inputs, companies are increasingly taking a multi-pronged approach in tackling the root causes of child labour.** Some companies are increasing the income of farmers alongside community programmes. Cocoa companies, for instance, build the capacity of farmers to increase production quantity and support farmers in investing in other income-generating activities. To

promote children's educational attainment, companies offer cash rewards to parents that keep children in schools.³⁷

Remediation

Figure 13: A guide to child labour remediation



Source: [The Centre for Child Rights and Business, 2024](#), [Good Weave, 2022](#), and [ETI, 2017](#); created by Greenwheel.

There is no one-size-fits all approach to remediating child labour, but there are key principles and steps to adopt. **The most important principle is “do no harm”.** Any effort to remediate child labour should ensure the well-being and safety of the child whilst protecting them from further victimisation and vulnerability (Figure 13).

Some companies may respond by taking “knee-jerk” reactions such as immediate dismissal of the child worker or imposing a blanket ban on employment under the age of 18 years old. Some buyers may take a “zero-tolerance” approach to child labour. These approaches may inadvertently push child labour into more invisible parts of the supply chain, thereby exposing children to increased risks of hazardous work and decreasing the likelihood of remediation – this is often referred to as a “push-down effect”.³⁸ There are dire consequences for children where remediation is carried out without consideration of the local contexts, for instance, in some cultures, girls may be removed from work may be married off at a young age to reduce economic burdens for the family.³⁹

To avoid unintended consequences, remediation should always be carried out in consultation with their family or guardian, experts, and other trusted stakeholders (e.g., teachers, community leaders).

Box 2: The cost of child labour remediation – a perverse incentive

Of the 1000 cases of child labour remediated by the Centre for Child Rights and Business, the expert organisation was unable to contact the child or families to gather the facts in approximately 10% of cases. In another 20% of cases, they could not move from an assessment to remediation. This is partly attributed to suppliers refusing to cooperate. In some cases, families and their children were threatened and pressured into not participating.

The majority of cases (74%) are paid for by intermediaries (e.g., vendors, agents, importers) instead of the buyer. **In 15% of cases, the buyers take on the full costs of remediation.** Because most interventions require providing support until children reach the minimum age, remediation is often costly and can last for years; for instance, if a 10-year-old child is found in child labour conditions, remediation may require providing a stipend and access to education until the child is of age (e.g., 14 or 15 years-old). This can lead to push-back from businesses – this explains cases of suppliers stopping or interfering with the remediation processes.

One solution is to **cost-share the remediation between buyers and suppliers.** This can reduce the incentives for businesses to disrupt assessment and remediation processes. Another solution is to ensure that **businesses in high-risk sectors factor in the cost of child labour remediation as part of their operational costs.** This is not dissimilar to factoring in community engagement and consultations in addressing other human rights issues that require investment in obtaining the “social license” to operate (e.g., land rights and free, prior, and informed consent for a mining company or a forestry company).

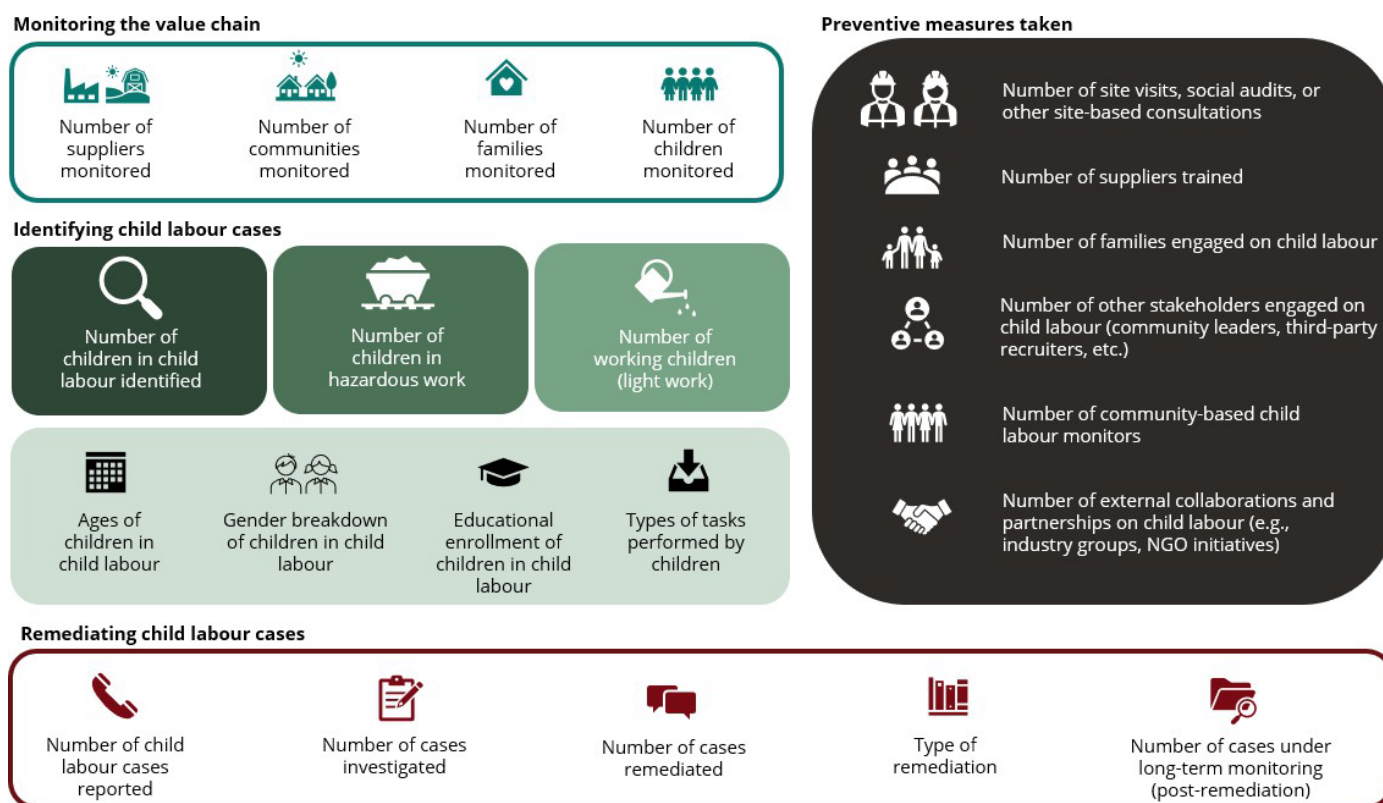
Source: [The Centre for Child Rights and Business, 2024.](#)

Monitor

Companies should document how they are tackling child labour through a set of measurable KPIs (Figure 14). In high-risk sectors, it is not surprising to find child labour cases. From the perspective of human rights expert organisations and civil society, companies are penalised for failing to identify child labour, take remedial action, and invest in continuous improvement.

Greenwheel notes that the highest risk companies are those that operate in high-risk sectors but fail to identify a single case of child labour in their value chain. This demonstrates an ineffective child labour monitoring and remediation processes and can pose more significant operational, legal, and reputation for investors should cases be identified by civil society.

Figure 14: Key performance indicators to monitor child labour performance



Source: [Tony's Chocolonely, 2023](#), [Cocoa Initiative, 2021](#), and [Nestlé, 2019](#); created by Greenwheel.

Report

Businesses should openly document what they are doing to address child labour. This can include policies and management systems in place to identify, prevent, address, and remediate child labour. Where cases are identified, companies are encouraged to report the number of cases found, how they carried out remediation, and the outcomes.

References

- ¹ [ILO, 2024a](#).
- ² [ILO, 1973](#).
- ³ [ILO, 2024a](#) and [ILO, 2018](#).
- ⁴ [ILO, 2018](#).
- ⁵ [ILO and UNICEF, 2021](#).
- ⁶ Ibid.
- ⁷ Ibid.
- ⁸ [FAO, 2021](#).
- ⁹ [ILO and UNICEF, 2021](#).
- ¹⁰ The findings are based on a study conducted by the United Nations Children's Fund (UNICEF) in 13 low- and middle-income countries. [UNICEF, 2020](#).
- ¹¹ [ILO, 2021](#).
- ¹² Ibid.
- ¹³ [Global March Against Child Labour et al., 2022](#).
- ¹⁴ [Abdullah et al., 2022](#).
- ¹⁵ [Business and Human Rights Resource Centre, 2022](#).
- ¹⁶ Best practices are largely drawn from the cocoa supply chain. Cocoa producers have been under immense scrutiny over the prevalence of child labour. Because of the scrutiny, there are many advancements made in the sector to tackle child labour.
- ¹⁷ [Global Child Forum, 2018](#).
- ¹⁸ [The Centre for Child Rights and Business, 2024](#) and [Global Child Forum, 2018](#).
- ¹⁹ [The Centre for Child Rights and Business, 2024](#), [Global Child Forum, 2018](#), and [UNICEF, 2022](#).
- ²⁰ [UNICEF, 2022](#).
- ²¹ [UN Global Compact, 2024](#).
- ²² [ILO and IOE, 2015](#).
- ²³ [UNICEF, 2014](#).
- ²⁴ [ILO, 2024c](#).
- ²⁵ [UNICEF et al., 2012](#).
- ²⁶ [CTV, 2020](#), [USDOL, 2024](#), and [SPOTT, 2016](#).
- ²⁷ [Confectionery production, 2022](#).
- ²⁸ [FAO, 2021](#).
- ²⁹ Ibid.
- ³⁰ [UNICEF, 2022](#).
- ³¹ [Ethical Trading Initiative et al., 2022](#) and [Ethical Trading Initiative, 2024](#).
- ³² [ABA, 2021](#).
- ³³ [ILO, 2024d](#).
- ³⁴ [FAO, 2021](#).
- ³⁵ Ibid.
- ³⁶ [UNICEF, 2022](#).
- ³⁷ [The Centre for Child Rights and Business, 2023](#).
- ³⁸ [The Centre for Child Rights and Business, 2024](#) and [The Centre for Child Rights and Business, 2023](#).
- ³⁹ [The Centre for Child Rights and Business, 2024](#) and [Good Weave, 2022](#).

Key Information

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