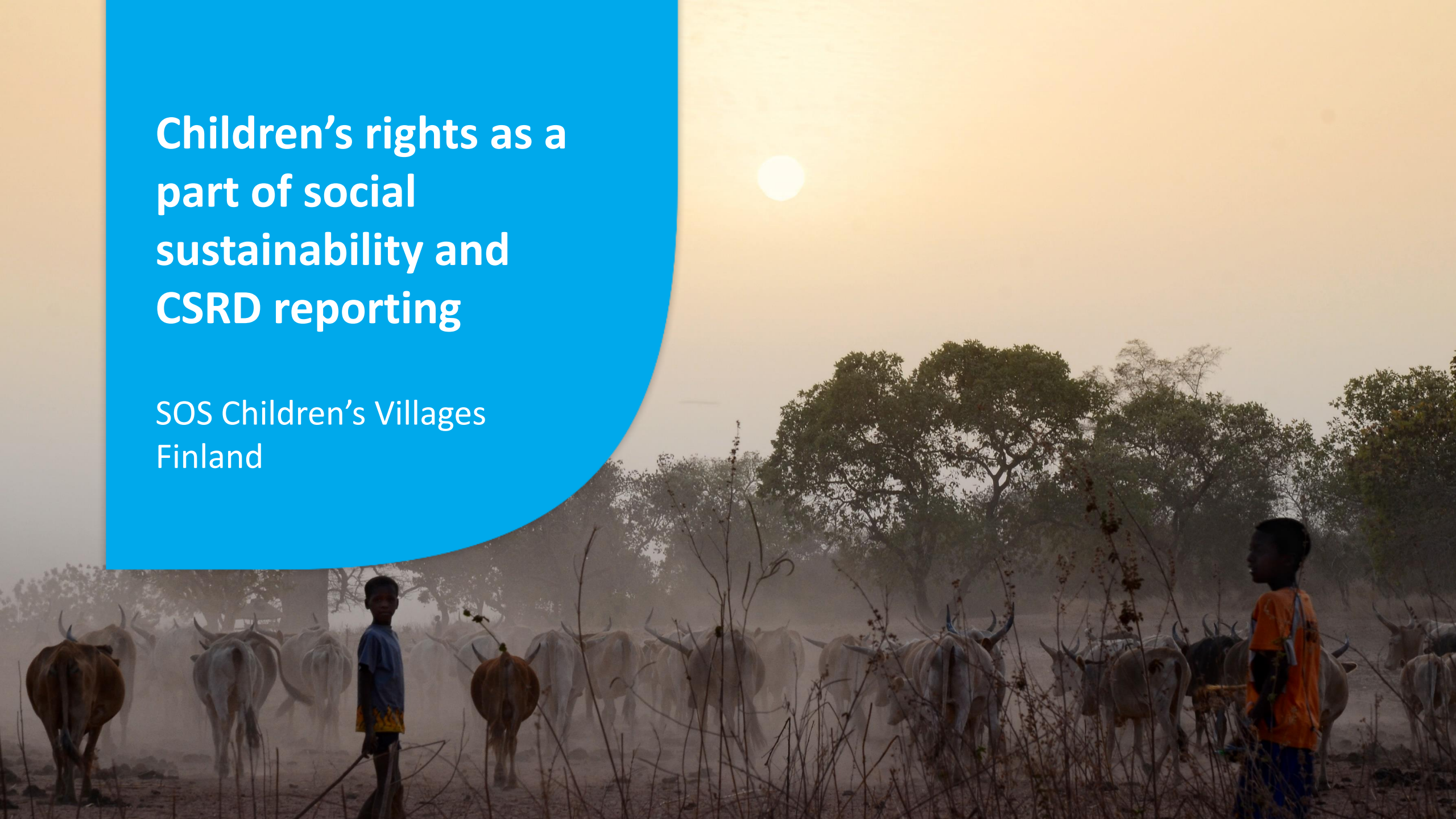


Children's rights as a part of social sustainability and CSRD reporting

SOS Children's Villages
Finland



Corporate Responsibility and Children's Rights - More Than you Might Realize

Children's rights remain one of the most overlooked areas in corporate responsibility.

More than avoiding child labour – access to **education, safe communities, and family support** are also at stake.

In global supply chains, weak protections often mean **children feel the consequences most deeply**.

Children are part of employees' families and affected communities.

Do families have the support they need to break the cycle of poverty?

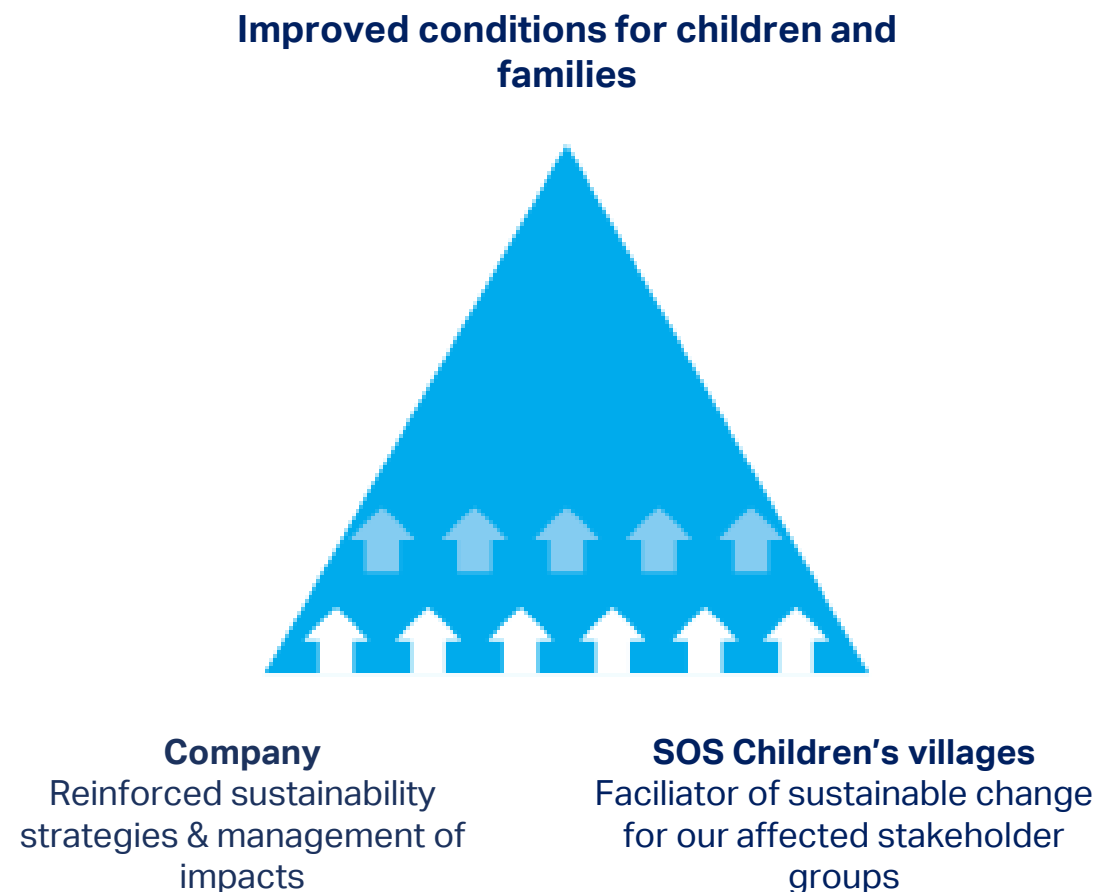
Are the children of workers in your value chain able to access education?

Are local communities, impacted by business operations, providing safe, nurturing environments for children to grow up in?



A Strategic Partnership with SOS Children's Villages

- ✓ Partnerships become an integral part of your company's sustainability strategy.
- ✓ Based on shared objectives and mutually beneficial collaboration.
- ✓ Creates real, measurable impact for children, families, and communities.
- ✓ Tailored to your company's values and purpose, addressing real needs globally.
- ✓ SOS Children's Villages: operating in 130+ countries, in Finland since 1962, focused on children and families in vulnerable situations.





SOS CHILDREN'S
VILLAGES
FINLAND



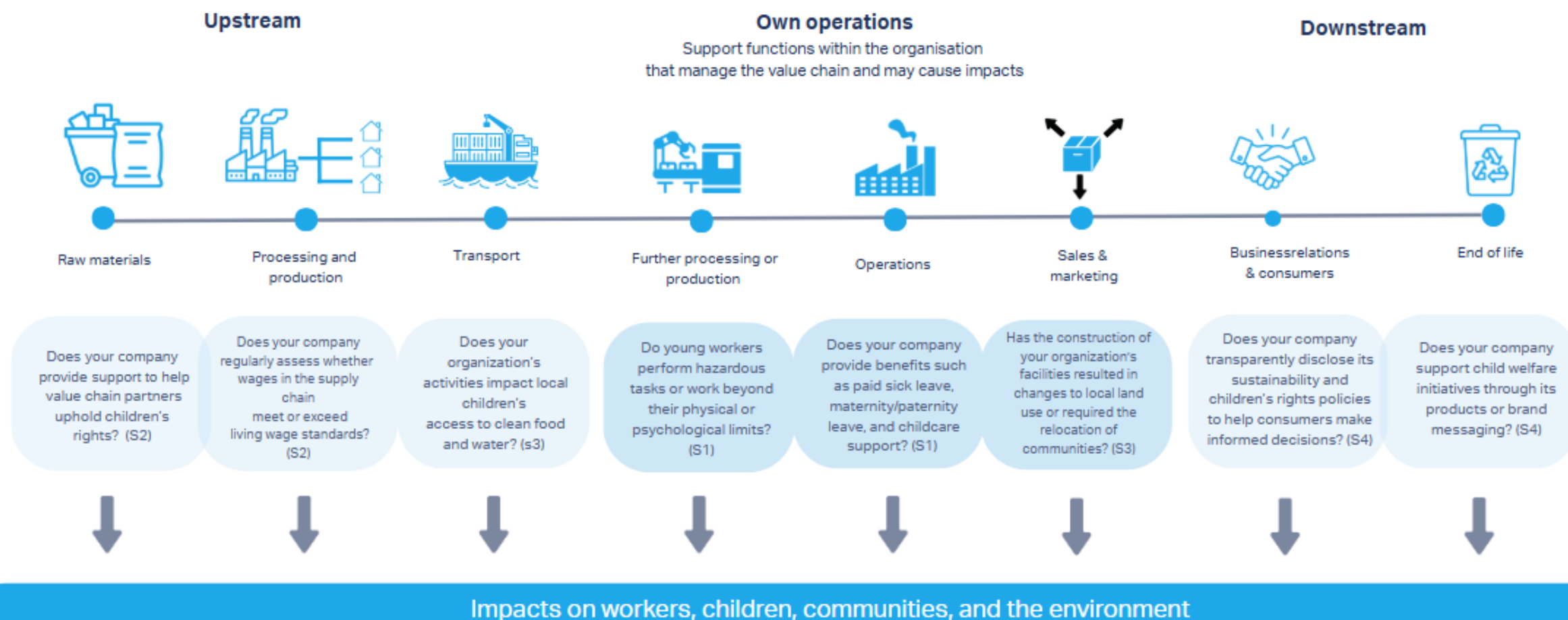
From **goodwill-driven**
collaborations...

to **strategic partnerships**
that integrate **social impact**
into sustainability

— without losing **goodwill**.

Companies impact the value chain at various levels

— where are children impacted along the way?



CSRD reporting standards

The CSRD sets sustainability reporting requirements based on the **European Sustainability Reporting Standards (ESRS)**. The framework consists of 12 standards: **two cross-cutting and ten topical standards, covering environmental, social, and governance (ESG) issues.**

Through a double materiality assessment, companies must identify which topics are material; when a topic is material, it must be reported and addressed through due diligence — an ongoing process of identifying, assessing, preventing, and mitigating negative impacts.

Conditions that can increase the severity of social impact e.g.:

- Weak or absent social protections
- Climate change, pollution, or resource scarcity
- Insecure land rights or disrupted access to basic services

Marginalised groups more likely to face harm, exclusion, or limited access to remedy e.g.:

- Children and youth
- Women
- Migrant and informal workers
- Indigenous peoples and minorities
- People with disabilities

General Standards	ESF 1: General requirements ESF 2: General disclosures
E (Environmental)	E1: Climate change E2: Pollution E3: Water and marine resources E4: Biodiversity and ecosystems E5: Resource use and circular economy
S (Social)	S1: Own workforce S2: Workers in the value chain S3: Affected communities S4: Consumers and end-users
G (Governance)	G1: Business conduct

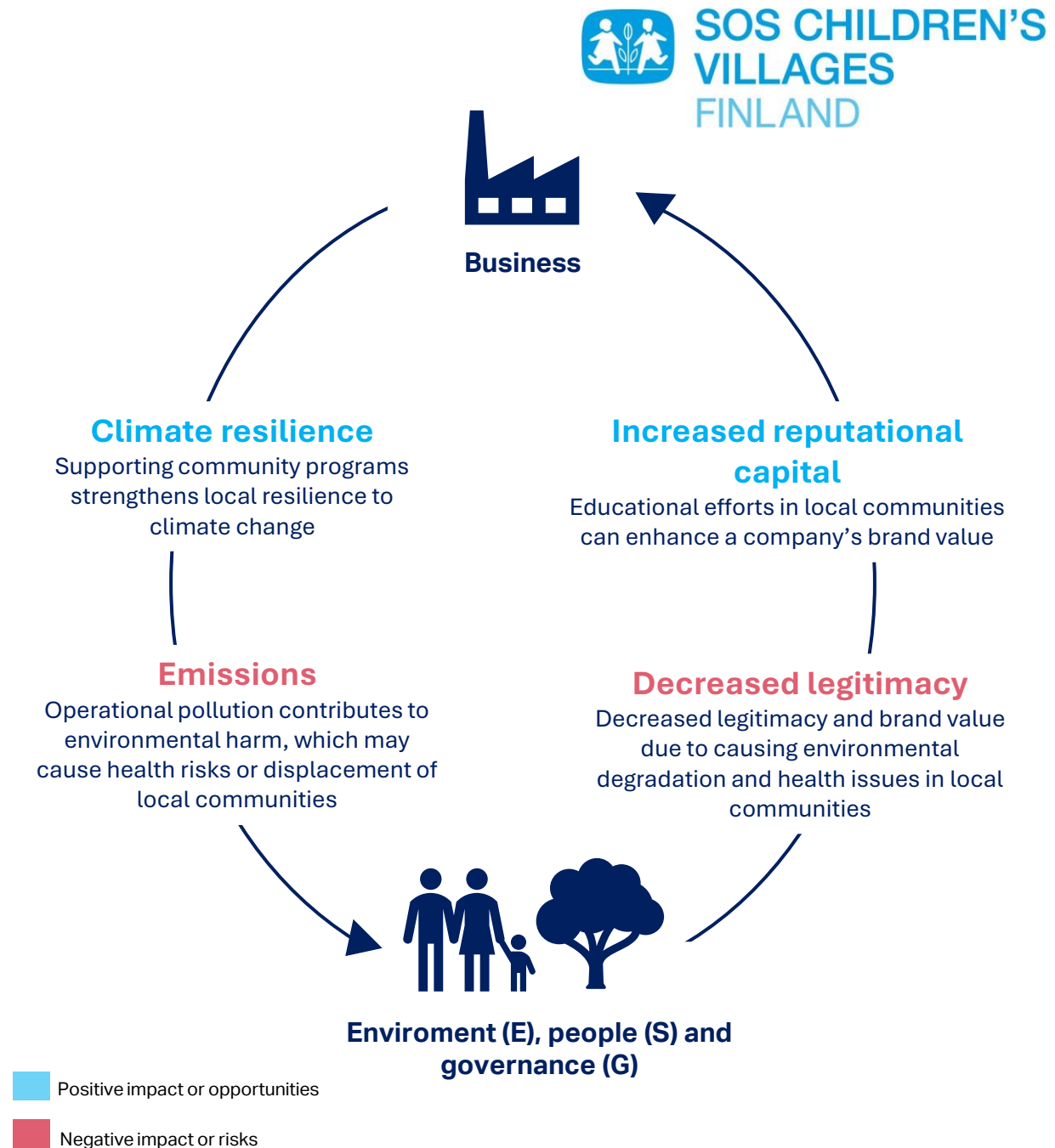
Partnering with **SOS Children's Villages** helps companies navigate the social standards by bringing local knowledge, networks, and data to capture real impacts on people.

From Environmental Factors to Social Consequences

Effects on Local Communities and Value Chain Workers

Environmental changes are closely interconnected with societal well-being and, consequently, with children's rights.

- Children are often the most affected, as they are more susceptible than adults to the impacts of environmental and climate-related disruptions.
- Companies must be aware of the potential environmental risks associated with their operations, **both direct and indirect**, that could impact people, and especially children.
- The **opportunity to build resilience in communities**, businesses can play a key role in **promoting sustainable and equitable outcomes**.

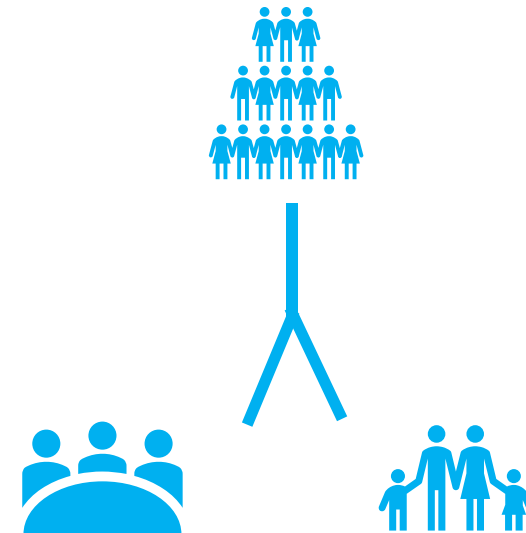


Stakeholder engagement

According to the ESRS, in the absence of direct data or information, companies may use **proxies** as an alternative, provided that these proxies are credible, reliable, and appropriate. **SOS Children's Villages meets this definition.**

1. **Before and during the double materiality assessment**, we support companies as a credible proxy by identifying impacts on workers, families, and children, facilitating stakeholder engagement, and providing grounded local insights to meet ESRS requirements.
2. **After the assessment**, we help integrate those findings into reporting, mitigation, and decision-making, ensuring that children's and families' perspectives shape both compliance and meaningful social impact.

SOS Children's Villages as a credible proxy



With our long-term community presence and expertise in child rights and social sustainability, **SOS Children's Villages can act as a credible proxy** in contexts where direct community data is not available.

How SOS Children's Villages can help you address your disclosure requirements and address material topics

Through our global community-based work and long-term presence in over 130 countries, SOS Children's Villages can help companies identify, assess, and respond to social impacts across their value chains. Our partnerships generate data that can be used directly in ESRS reporting and beyond.

01

Strengthen your materiality assessment through stakeholder insights

- SOS Children's Villages can serve as a **credible proxy for affected stakeholder groups**. Especially in contexts where direct engagement is challenging
- Related disclosure requirement: **SBM 2, S2,3-2: S2,3-3**

02

Responsibly address your impacts, risks and opportunities

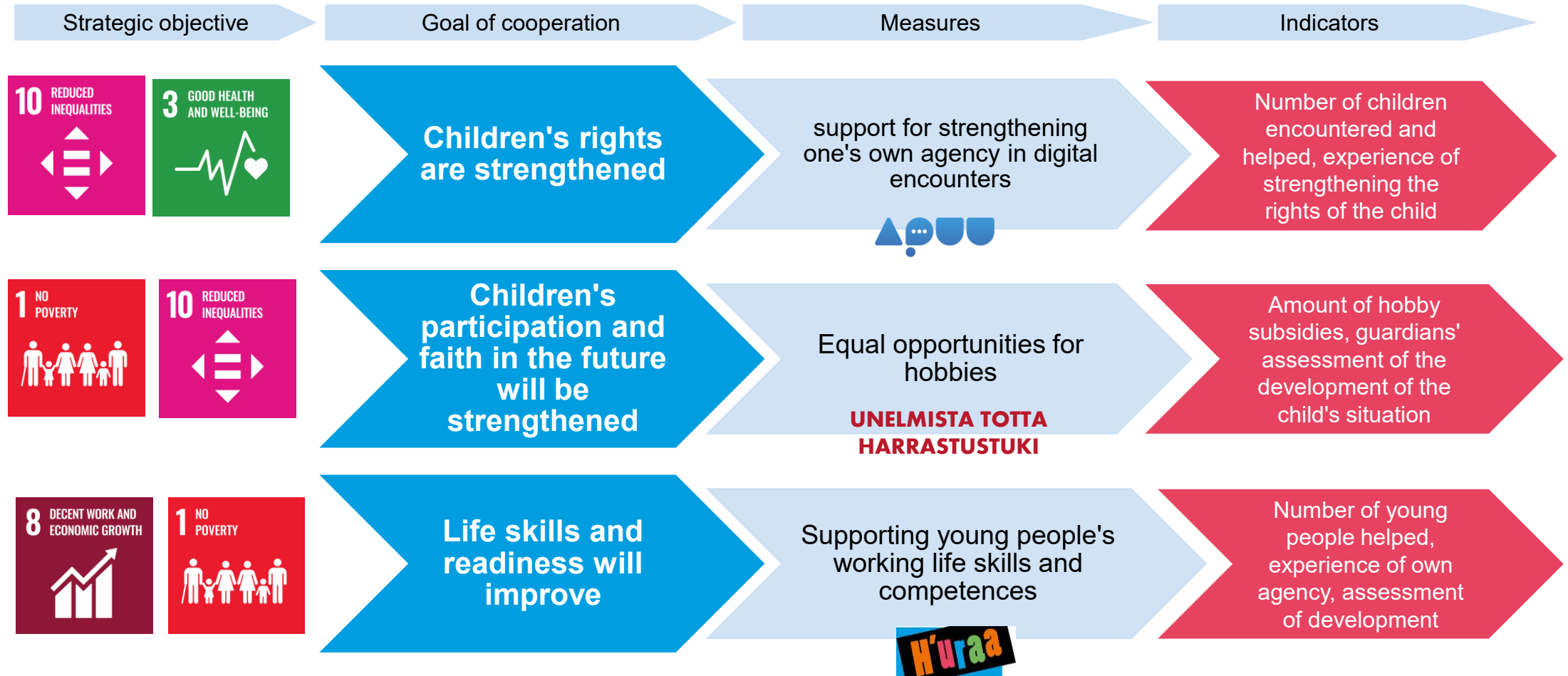
- We deliver and **co-create programmes that respond to the risks and opportunities** identified in your assessments. Projects can address a range of material topics, e.g.: *Water and sanitation, job readiness, technical and vocational training, digital skills, education, climate adaptation*
- Related disclosure requirement: **S3,2-3, S2,3-4**

03

Ensure robust and meaningful data collection

- We contribute **to stronger reporting** by helping track community-level outcomes **with both qualitative and quantitative data**. Examples of data we can provide: *Number of individuals affected, Changes in people's lives, changes in knowledge, attitudes and practices of individuals, long-term societal impact, Information on how data is collected and processed*
- Related disclosure requirement: **S2,3-4, S2,3-5:**

Social responsibility in Finland



Let's Shape Strategy With Children in Mind

Children are directly affected by business operations and value chains. Let's integrate their perspectives into decision-making, strategy, and reporting.

Addressing children's rights strengthens both social impact and corporate sustainability.

Partnering with SOS Children's Villages

- ✓ **Global presence (130+ countries) and local expertise ensure credible, community-led impact.**
- ✓ **Partnerships address sustainability challenges while creating lasting change for children and families.**

Get in touch — let's explore what we can achieve together.



Our guide: ***“Future-Proofing Business: A Children's Rights Guide to Corporate Responsibility & CSRD”*** will be shared with all participants, and our experts are available for questions and dialogue.

Thank you!

