

BUSINESS THROUGH A CHILD'S EYES

A practical tool for understanding children's rights in ESRS social standards: ESRS PROMPT CARDS

SOS Children's Villages Finland, together with a group of Aalto University students, has developed prompt cards aligned with the ESRS and CSRD social standards (S1-S4) to help companies evaluate their impact on children. The cards are designed to bring a child's perspective into business operations, making it easier to identify where children's rights may be affected. Often environmental and social issues go hand in hand, as harm to the environment usually impacts the people and communities living there, and while these prompt cards focus primarily on the social standards, environmental aspects are frequently cross-cutting.

We want to encourage companies to further strengthen their work for children's rights, building on existing good practices and commitments. We at SOS Children's Villages can support your sustainability goals by helping you understand and address children's rights in your operations and value chains.

About SOS Children's Villages


SOS Children's Villages is a global organization ensuring that no child grows up alone, operating in over 130 countries since 1949. In Finland, we have worked since 1962 to support children and families, with the help of individuals and companies who share our mission. Our vision is that every child has the support they need to reach their full potential. We help companies turn responsibility into lasting impact, both in Finland and globally, through partnerships and concrete actions that advance children's rights and well-being.




ESRS

PROMPT CARDS

 No risk (leave it blank)

 To be confirmed

 Needs attention

Cards Collection 1: ESRS S1 – Own workforce

Definition: Individuals below the age of 18 who perform work that adversely affects their physical, psychological, or social well-being.

Child Labour

Has your organization ever encountered instances of child labour in its operations?

Does your organization have policies on addressing child labor cases?

Definition: Individuals aged 15-24 who engage in the economic activities of the organization.

Young Workers

Do young workers perform hazardous tasks or work beyond their physical or psychological limits?

Does your organization take steps to mitigate risks that could impact the health and safety of young workers?

Does your organization have specific policies for young workers, such as providing training and career development opportunities?

Parents & Caregivers

Are workers' wages sufficient to cover local living costs, ensuring they can adequately provide for their children's basic needs such as education, healthcare, housing, and food?

Do workers have enough leisure time to spend with their children and families?

Does your organization provide benefits such as paid sick leave, maternity/paternity leave, and childcare support?

Does your organization ensure equal job opportunities for parents and caregivers of diverse backgrounds?

Cards Collection 2: ESRS S2 - Workers in the Value Chain

Child Labour

Has your organization identified or been made aware of any child labor issues in its value chain?

Does your organization use any tools or methodologies to assess child labour risks within its supply chain?

Does your organization have due diligence processes to address child labour risks and ensure suppliers are held accountable, including clear remediation steps in case of violations?

Child Protection

Does your organization provide a child protection code of conduct for suppliers?

Do you require your suppliers to comply with international labour standards, including the prohibition of child labour?

Does your organization provide support to help value chain partners uphold children's rights?

Does your organization undergo third-party audits, hold certifications, or follow industry standards to assess child labor risks in the supply chain?

Parents & Caregivers

Do average weekly working hours comply with local legal standards?

Does your company incorporate worker feedback to improve wage structures in the value chain?

Does your company regularly assess whether wages in the supply chain meet or exceed living wage standards?

Are there workplace safety risks that might prevent workers from fulfilling family responsibilities or caring for their children?

Cards Collection 3: ESRS S3 - Affected communities

Local Environment

Has your organization made commitments or launched programs to reduce its environmental impact and promote sustainability for future generations?



Do your organization's activities impact local children's access to clean food and water?



Has your organization experienced any past environmental incidents that may have impacted the health and safety of local communities?



Has the construction of your organization's facilities resulted in changes to local land use or required the relocation of communities?



Security & Equality

Do workers and their families have access to safe housing and live in a secure community?



Has your organization's activities contributed to regional conflicts, either currently or in the past?



Have you ensured safety of your facilities outside of working hours?



Does your organization's free, prior, and informed consent (FPIC) process explicitly address indigenous children's rights?



Emergency & Governance

Does your company have programs supporting children affected by local emergencies?



Are grievance mechanisms available for workers, consumers, or other stakeholders to report concerns related to children's right?



Has your organization made donations to children/families impacted by local crisis?



Has your organization collaborated with other parties to advance children's rights initiatives?



Cards Collection 4: ESRS S4 - Consumers and end-users

Products & Services

Are your products or services tested following national and international child safety standards?

Is the perspective of children taken into account in your organization's product development?

Does your organization assess whether its products or services enhance accessibility for children in underserved communities?

Are there independent third-party audits or certifications verifying that your organization's products are safe and beneficial for children?

Marketing & Advertising

Do your marketing policies include clear guidelines for responsible advertising when engaging with audiences that include children?

Does your organization comply with national regulations on using children in advertisements and promotional materials?

Does your organization support child welfare initiatives through its products or brand messaging?

Transparency

Does your organization provide information about how its products or services affect children's health and development?

Does your organization transparently disclose its sustainability and children's rights policies to help consumers make informed choices?

Are there independent third-party audits or certifications verifying your organization's compliance with sustainability and ethical labor practices?

OPPORTUNITY TO BUILD SUSTAINABLE BUSINESS

PARTNER WITH US

Through a partnership with **SOS Children's Villages**, you can create lasting change while addressing your most pressing sustainability challenges.

Our international programme team brings deep knowledge of community-led development and social sustainability, and we're part of a global network with operations in over 130 countries.

Together, we can design solutions that meet your disclosure requirements, **support children, youth and families**, and deliver tangible impact across your value chain.

We're here to collaborate with you, whether you want to implement or support effective programmes internationally or be a part of our work in Finland.

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



**SOS CHILDREN'S
VILLAGES**
FINLAND



Maria Ulvinen

Corporate Partnership Manager
maria.ulvinen@sos-lapsikyla.fi
(+358) 40 043 6493



Beata Gröhn

Corporate Partnership Specialist
beata.grohn@sos-lapsikyla.fi
(+358) 44 726 3460



Anna-Maija Aguilera-Pesä

Head of International
Development Programmes
anna-maija.aguilera-pesa@sos-lapsikyla.fi
(+358) 40 834 2724