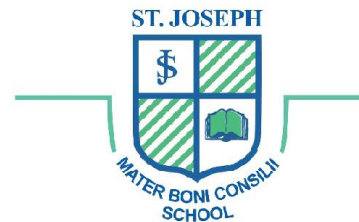


# ESG - Environmental Social Governance : Leading a Sustainable School

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The right to be heard



The right to be healthy



The right to be treated fairly



Sustainable Finance and Children's Rights



# Module 3

# What is Sustainable Finance Disclosure Regulation (SFDR)?

Stepped into  
force on



The aim is to **redirect investments** toward sustainable activities



Affects **financial market participants** (FMP) and financial advisors.

FMPs are to disclose how



Provides **transparency** by regulating what and how to disclose sustainability information



- ✗ Prevents greenwashing
- ✓ Enables comparison

# SDFR Disclosures

- The SDFR also work with the European entities to ensure that firms in the EU do not have unfair competitions from outside EU.
- The SDFR obliges firms to disclose their investment decisions
- If the decisions might impact negatively on sustainability they have to put into place mitigating factors
- Disclosure of water and energy consumption
- Employee matters- respect of human rights
- Disclosures are made public



# Impact of SDFR

- This regulation is aimed at reducing **greenwashing** that means avoiding misleading statements with regards to “eco-friendly” and “sustainable” according to Sarah Gilby March 16, 2021, A Guide to the EU Sustainable Finance Disclosure Regulation.

# Climate Change and Financial Disclosure

[https://www.youtube.com/watch?v=kEopo5G85Bs&ab\\_channel=CPACanada](https://www.youtube.com/watch?v=kEopo5G85Bs&ab_channel=CPACanada)



SCAN ME



# Investing in Children's Rights

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- Few corporations give prominence to children's rights on their agenda besides the issue of child labour.
- "Children are both the present and the future, and business practices cannot be sustainable if they do not account for the impact on children", argues Carla Haddad Madini Director of UNICEF's Division for Private Fundraising and Partnerships.



EU Alliance for  
**investing  
in children**



# Children as part of the human right's policy

- Children are often overlooked in corporate human rights policy- apart from the focus of child labour.
- Children make up almost one third of the world's population and form part of employee's families
- Children are also consumers
- Children are unique stake holders as they need protection from others



# United Nations Convention on the Rights of the Child

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- According to the United Nations Convention on the Rights of the Child: children have the right to survive, to develop to their fullest, to be protected from harmful influences, abuse and exploitation as well as having the right to participate fully in family, cultural and social life.



# UNICEF Tool for Investors

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- In the midst of the Coronavirus pandemic, children were hit the hardest, and possibly jeopardized the future of an entire generation. UNICEF is urging investors to bring about a transformative change and reshape the world, safeguarding children's rights.
- UNICEF have developed a tool to assist investors to assess the impacts and risks of children in various sectors and has outlined key practices that benefit children worldwide.





# Incorporating Children's rights

- Organizations that incorporate children's rights as part of their business strategies stand to gain as they become more sustainable.
- By helping to promote products and services that meet parents and children's needs, could pave the way for new markets such as digital technologies.
- Such digital technologies make it possible for children living in remote areas to access educational content, which in turn contributes to a better skilled workforce according to Ida Hyllested, UNICEF and Tytti Kaasinen, Sustainalytics.

# Guidance

- UNICEF and Sustainalytics have developed this Guidance to help investors to better consider children's rights in investment policies, processes and decision making.
- In this guide UNICEF and Sustainalytics outline 10 principles which link with 3 major areas for investors to refer to as a checklist
- The three main areas outlined are the workplace, the marketplace as well as the community and the environment.

Each principle is then linked to the rights of children.

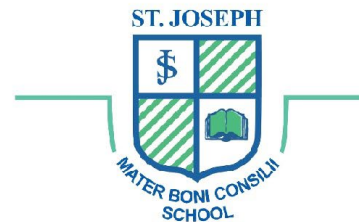
BUSINESS IMPACT AREAS LINKED TO THE CONVENTION ON THE RIGHTS OF THE CHILD



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