



Generating Shared Value From Full Protection of Children and Adolescents

Business Guidance Implementation Guide
for Full Protection of Children and Adolescents
Under the Context of Large Projects

2014 CYCLE

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The Center for Sustainability Studies (GVces) of the Business Administration School at Getulio Vargas Foundation (FGV-EAESP) is an open arena for study, learning, insights, innovation, and knowledge production, formed by people with multidisciplinary background, engaged and committed, with an authentic desire to transform society. GVces activities are based on the development of public and private management strategies, policies and tools to promote sustainability for local, national and international scenarios. Our programs are driven by four major pillars: (i) training activities; (ii) research and knowledge production; (iii) debates and exchange of information; and (iv) mobilization and communication. Under this context, Companies for the Climate (EPC), Innovation and Sustainability in the Value Chain (ISCV), Local Development and Large Projects (IDLocal), and Trends in Ecosystem Services (TeSE) are GVces **Business Initiatives** for networked co-creation of strategies, tools and public and business policy propositions related to sustainability. Those initiatives cover topics involving management strategies and practices for local development, ecosystem services, climate change and value chain.

GVces business initiatives in 2014:



EPC - Elaborated business agendas to adapt to climate change, having co-created a framework and a tool to support its implementation; operated the Emissions Trading System (EPC ETS), a carbon market simulation; and jointly worked with Business Initiatives on Climate (IEC) in international negotiations.



ISCV - Jointly worked with IDLocal on Innovation in Local Development.

Built references and instruments to help companies incorporate sustainability in their management and relationship with suppliers.



IDLocal - Jointly worked with ISCV on Innovation in Local Development.

Applied Business Guidance (BSC) for Full Protection of Children and Adolescents under the context of large projects; guidance was elaborated by the initiative in 2013.



TeSE - Elaborated Business Guidance for Valuing Ecosystem Services and Externalities Reports; applied methods in the companies through pilot projects and a calculation tool.

An initiative of
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An initiative of:



Partnership in the 2014 Cycle:



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Glossary of Terms

Absolute Priority

As defined by Art. 227 of the Brazilian Federal Constitution: 'Families, communities, the society as a whole and public authorities shall ensure, with **absolute priority**, rights related to life, health, education, sports, entertainment, professional qualification, dignity, respect, freedom, and contact with families and communities'.

Such rule is detailed in ECA and it means that, according to the legislation, actions aiming at protecting children and adolescents shall be top priority in the processes of elaborating and implementing public policies.

BSC (Balanced Scorecard)

BSC is a strategic planning tool and management system that aims at aligning the company's activities with its vision and strategy, and providing a performance monitoring system against the goals set. It was developed in the beginning of the 1990's by Robert S. Kaplan and David P. Norton.

Children and Adolescents Protection Network

An interconnected set of governmental and non-governmental actions aiming at fulfilling children and adolescents' rights at the municipal level. The local network should mobilize as many organizations as possible, especially the ones representing municipal public authorities, Guardianship Councils, Juvenile Courts, assistance units, Public Attorney's Office, public security bodies, Legal Aid and centers to defend rights, as well as other organizations representing the communities willing to contribute to promote and stand for children's and adolescents' rights.

Learn more about the institutions that are part of the Protection Network: http://portal.mj.gov.br/sedh/ct/spdca/guia_escolar/Guia_Escolar.pdf.

Source: Guia Escolar, 2004.

Children's and Adolescents' Rights Guarantee System

The Rights Guarantee System refers to an interconnected set of people and institutions working to ensure the rights established in the regulatory framework, fundamentally based on three main pillars: promotion, control and defense of children's and adolescents' rights. This occurs at the federal, state and local levels.

Learn more on the Guarantee System here: http://www.childhood.org.br/wp-content/uploads/2013/10/Caderno-de-Pesquisa_CEPARVS_site.pdf.

Source: Childhood Brazil.

Community

A community can be defined as a 'territorial group of individuals with reciprocal relationships which act as common means to achieve common goals'.

Source: Fichter, 1973.

ECA (Statute of the Child and Adolescent)

Effective since 1990, ECA determines the rights and duties of children and adolescents, as well as the rights, duties and obligations of the State, families and society. It is a critical tool to change the reality of children and adolescents, who have historically been victims of neglect and economic and social exploitation.

Law 8,069/90, which refers to ECA, regulated Art. 227 of the Brazilian Federal Constitution, establishing absolute priority to assist children and adolescents and observe their rights as Brazilian citizens.

Source: Guia Escolar, 2004.

Full Protection

A doctrine adopted by ECA that considers children and adolescents as citizens under special conditions of development, entitled to rights, who shall be protected by the family, the State and society. It is the principle that guides ECA and legally ensures physical, moral, psychological and social development to all children and adolescents, without discrimination.

Source: ANDI.

Generation of Shared Value

Operation policies or practices that increase a company's competitiveness while leveraging economic and social conditions in the communities where they operate.

Source: Porter & Kramer, 2011.

Juvenile Participation

It is when young people – boys and girls – actively participate in all instances of discussion, mobilization and determination of actions to stand up for their rights.

Source: Childhood Brazil.

Large Project

We can consider as a large project any intervention or activity that, due to its dimension or nature, makes significant changes in a given territory. This concept may apply to projects that remain in the location both on the long-term and for a limited period of time – and does not necessarily include large construction sites.

Source: GVCes.

Sexual Abuse and Exploitation

Two equally perverse ways in which sexual violence against children and adolescents occurs. The definitions are as follows:

Abuse: 'Any act of sexual nature or connotation in which adults submit minors to situations of sexual excitement or satisfaction, imposed by physical strength, threat or seduction. The aggressor is usually someone known to or related to the minor.'

Exploitation: 'It assumes a trade relationship, in which sex is the result of a trade, either a financial trade, exchange of favors or gifts. Sexual exploitation may be related to more complex criminal networks and may involve enticers, who profit from mediating the relationship between the children or adolescents and the final clients.'

Source: Childhood Brazil.

Social Responsibility

Social responsibility is expressed by the desire and purpose of organizations to incorporate socio-environmental concerns to their decision-making processes and taking responsibility for the impacts their decisions and activities may have on society

and the environment. This requires an ethical and transparent behavior capable of contributing to sustainable development, compliant with applicable legislation, and consistent with international standards of behavior. It also requires social responsibility to be integrated throughout the organization, practiced in their relationships, taking into account the interests of stakeholders.

Note 1: Activities include products, services and processes.

Note 2: Relationships refer to the organization activities within its sphere of influence.
Source: ISO 26000.

Social Vulnerability

Social vulnerability is the negative result of the ratio of the material or symbolic resources availability for the actors, either individuals or groups, and the access they have to the structure of social, economic and cultural opportunities offered by the State, market and society. Such result conveys weaknesses or disadvantages for these actors' performance and social mobility.

Source: Abramovay, 2002.

Sphere of Influence

Breadth and/or depth of political, contractual, economic or other relationships with which businesses are able to impact decisions or activities of individuals or organizations.

Source: ISO 26000.

Stakeholder and Engagement with Stakeholders

For companies, stakeholders are communities, institutions, individuals, governments, customers, shareholders and suppliers with whom they interact and are somewhat interdependent so their business is affected or may be affected.

To engage them means, first, to know them as well as their expectations. Then, establish with them different forms of dialogue, exchange of information and assessments, in a kind of 'business diplomacy', trying, on one hand, to prevent and remedy possible conflicts concerning the company's activities and, on the other hand, to learn lessons that may improve the decision-making process and minimize risks and costs.

Source: Maristela Bernardo, 2006.

Territory

A geographically defined space (...) characterized by multidimensional criteria, such as the environment, economy, society, culture, politics and institutions, and a population with diverse social groups, where social and cultural identity elements stand out. The territory is the unit that best dimensions ties among people, social groups and institutions that may be mobilized and converted into a critical element to establish initiatives for development.

Source: Ministry of Agrarian Development, Brazilian Federal Government.

Value Chain

Set of activities that add value to products or services, from the initial stages of design/production up to service provision to end consumers.

Source: Porter & Mark, 1985.

Vulnerable Group

A group of individuals who share one or many characteristics seen as reasons for discrimination or adverse circumstances – social, economic, cultural, political and health conditions – which prevent them from enjoying their rights or equal opportunities.

Source: ISO 26000.

Acronyms

| | |
|---------|--|
| BSC | Balanced Scorecard |
| C-A | Children and Adolescents |
| CRC | The United Nations Convention on the Rights of the Child |
| CSR | Corporate Social Responsibility |
| ECA | Statute of the Child and Adolescent (Estatuto da Criança e do Adolescente) |
| FGV | Getulio Vargas Foundation |
| GRI | Global Reporting Initiative |
| GVces | Center for Sustainability Studies – Getulio Vargas Foundation |
| IFC | International Finance Corporation |
| ILO | International Labor Organization |
| IDLocal | Local Development and Large Projects Initiative |
| OECD | Organization for Economic Cooperation and Development |
| OHCHR | Office of the United Nations High Commissioner for Human Rights |
| PAC | Growth Acceleration Program (Programa de Aceleração do Crescimento) |
| SBSC | Sustainability Balanced Scorecard |
| UN | The United Nations |
| UNICEF | United Nations Children's Fund |

This document is a follow-up of a story that started in 2013. At that time, the Local Development Program, from the Center for Sustainability Studies (GVces) at Getulio Vargas Foundation, was challenged by Childhood Brazil to gather a group of companies willing to build strategies and guidelines aiming at incorporating the **Full Protection of Children and Adolescents** (C-A) topic into business management, in the context of installation or operation of large projects. So this is how the first Local Development and Large Projects (IDLocal) Initiative emerged.

The challenge was there: how to incorporate such a complex topic into business practices when it comes to managing risks related to violation of children and adolescents' rights linked to the arrival and operation of large projects in socially, environmentally and economically fragile territories? And, yet, at the same time, how to incorporate such a symbolic and timely topic, given the future perspective children and adolescents represent in a place?

For two years, the challenge demanded deep reflections, and yielded good results. In the end of 2013, GVces jointly produced with a group of companies, in partnership with Childhood and the Businesses and Human Rights Group, from GV Law School SP, the publication entitled **Generating Shared Value From Full Protection of Children and Adolescents: Proposition for Business Guidance Under the Context of Large Projects**. In order to do so, the group adopted the Balanced Scorecard (BSC) business management tool, which was adapted in an innovative way, aiming at building a **strategic map** and a basic set of guidelines to support businesses in order to ensure children and adolescents' rights in the territories affected by their operations.

In 2014, some IDLocal member companies decided to accept the challenge to deploy such guidelines, in order to learn more during the process, as well as design a practical guide to implement the guidelines, like a roadmap.

This current publication shows the results of this work. The purpose of this **Guide** is to provide step-by-step instructions on how to implement **Business Guidance** by actually building and applying the BSC and the strategic map, collectively produced in 2013. In practice, this means for-

mulating metrics, targets and actions for strategic and specific goals for full protection of children and adolescents.

We hope this work contributes to the business management of one of the most complex topics of our time. Although the definition of the role organizations play in full protection of children and adolescents may still find some blurry areas when it comes to responsibilities and obligations, we can spot here a number of opportunities for advances both when it comes to the regulatory framework and self-regulation, particularly because full protection of children and adolescents is a non-negotiable right.

Readers will find in this **Guide** (i) the Balanced Scorecard (BSC) **adaptation process** aimed at organizations for full protection of children and adolescents; (ii) **step-by-step instructions** to develop the BSC; (iii) domestic and international **trends** in corporate responsibility for Full Protection of Children and Adolescents that may support the challenge of incorporating those topics into the company routine, and **references** (organizations, legal frameworks and business instruments); (iv) reports from **pilot projects** in BSC development from IDLocal 2014 Cycle participating companies; and, lastly, (v) suggestions of **territory follow-up metrics** that may help monitoring the territory where the business operates.

Enjoy!

1 Part I



Context and Drivers for Developing Business Guidance for Full Protection of Children and Adolescents

The recent boom of large projects – fuelled by the Brazilian federal administration Growth Acceleration Program (PAC) and by an increase in the number of investments in infrastructure, energy, mining and agribusiness – was extended to territories located in remote regions, with complex social organization and poor presence of the State. A similar boom is noticed in medium and large cities, which have different but equally relevant challenges in urban area dynamics.

Existing vulnerability situations related to children and adolescents (C-A) in those territories, combined with new dynamics posed by large projects and their value chains¹ can potentially be worsened and become rights violations, such as child labor and sexual exploitation, besides narrowing perspectives for the future, since family bonds get more fragile. However, the arrival of

¹ For instance: population growth and resulting overload on basic public services, increased violence, pressure on natural resources, among others.

those projects can also generate opportunities for the territory, particularly if businesses, public authorities and the society get together to ensure coordinated actions in order to foster Full Protection of Children and Adolescents (C-A) and strengthen the rights guarantee network². For such, it is critical to include those vulnerabilities in risk assessment and management for the organizations in charge of large projects, not only in their direct operations, but also in their value chains, in order to contribute for local development, generate value for companies and their shareholders³ and enable an environment where there is social license to operate.

IDLocal elaboration - in 2013 - and implementation - in 2014 - of the **Business Guidance for Full Protection of Children and Adolescents** is a contribution to overcome those challenges faced by businesses and territories during the process of installing and operating large projects. The option selected to establish this connection was to use the Balanced Scorecard (BSC) tool, always trying to link C-A related activities to a major business strategy.

IDLocal 2013 Cycle: Business Guidance elaboration process

IDLocal 2013 Cycle is the result of the participation and contribution of a group of 13 companies⁴ and the joint work between GVces, Childhood Brazil, and the Center for Businesses and Human Rights at Getulio Vargas Foundation Law School (FGV Law School SP).

Three perspectives directed the **Guidance** elaboration process:

- **Local development perspective:** Based on promoting better quality of life for the population, particularly to vulnerable groups, according to the ability to manage available resources in a certain territory

² Please refer to a detailed reflection on those aspects in 2013 IDLocal, pages 10-13.

³ The Figure presented in 2013 IDLocal publication, pages 24-25, indicates the set of values generated from Full Protection of C-A in the territories where businesses operate, both for children and adolescents and for the companies.

⁴ Companies in IDLocal initiative, 2013 Cycle: AES Brasil; Alcoa; Alphaville; Anglo American; BP; Construtora Camargo Corrêa; Grupo Abril; Grupo André Maggi; Klabin; Natura; Suzano; Votorantim; Unilever.

- **Full protection of children and adolescents perspective:** Considered by the Statute of the Child and Adolescent (ECA) as absolute priority and a duty of the family, community, public authorities and the society as a whole⁵
- **Socially-responsible business management perspective:** Based on the relevance of full protection of C-A for the development of the society as a whole and, therefore, one of the topics to be included in the business agenda. As the Corporate Social Responsibility (CSR) movement grew stronger in the past few years, C-A full protection became part of business management and decision-making processes, supported by critical milestones, such as the Global Reporting Initiative (GRI), the United Nations (UN) Global Compact, the Organization for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises, ISO 26000, and the UN Guiding Principles on Business and Human Rights⁶.

The process adopted to conduct the 2013 Cycle, which helped elaborate the **strategic map targeted at Generating Shared Value from Full Protection of Children and Adolescents in Territories where Businesses Operate**, consisted of the following steps:

- 1 Diagnosis:** Map the challenges and opportunities for businesses when it comes to protect C-A in the territories that host large projects, identifying and debating the major elements that increase risks to them.
- 2 Value Generation:** Identify values generated, results that benefit both the business and the society.
- 3 Roles and Responsibility Matrix:** Analyze what is expected from the businesses when it comes to the key risk factors related to C-A.
- 4 Strategic Map:** Strategies and guidelines to make the actions adopted effective, generating value for C-A and for the business. **Chapter 2** shows more in-depth details on the **map** and the adaptation proposed for the traditional *Balanced Scorecard* (BSC) management tool in the context of **Full Protection of C-A**.

⁵ The story of how that perspective was built both at the national and the international level can be checked in IDLocal 2013 publication, pages 14-17.

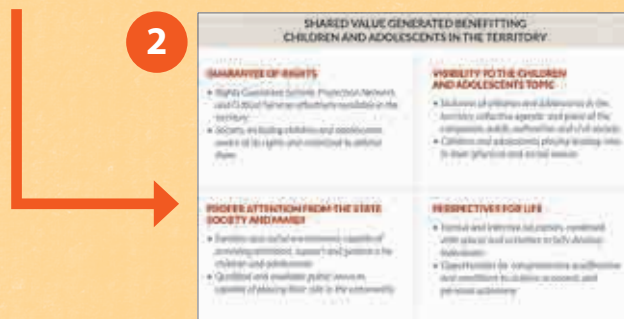
⁶ A more comprehensive map of those initiatives can be found on Chapter 4 of that publication.

2013 Cycle 'Business Guidance' Summary

Identify and debate the major elements that increase risks to C-A



Diagnosis: Map of challenges and opportunities



Value Generation: Results that benefit both the business and the society



2013 Publication: Business Guidance



Strategic Map: Strategies and guidelines to make the actions adopted effective, generating value for C-A and for the business

Roles and Responsibility Matrix: Analysis of what is expected from the businesses when it comes to risk factors for C-A

At the 2013 Cycle completion, during the launching of **Generating Shared Value From Full Protection of Children and Adolescents: Proposition for Business Guidance Under the Context of Large Projects**, participants pointed the need and the opportunity to continue the initiative, focused on practical application of the guidelines.



IDLocal 2014 Cycle: Application of Business Guidance

The work performed by IDLocal initiative during the 2014 Cycle consisted of producing **step-by-step** instructions to elaborate a BSC adapted to full protection of C-A. Additionally, the idea was to gather and recommend references and trends concerning the relationship between **Business - Full Protection of Children and Adolescents** in order to support the tool incorporation and implementation. Once again, IDLocal was supported by Childhood, FGV Law School in Sao Paulo and a group of companies⁷ in order to develop this task.

⁷ Companies in IDLocal initiative, 2014 Cycle: AES Brasil, Anglo American, BRF, Cipasa, Construtora Camargo Corrêa, CSN, Fundação Bunge, Grupo AMaggi, Klabin; Suzano.

Throughout the year, some specific topics were discussed: the Brazilian scenario and how C-A sexual exploitation is tackled, business experiences and practices of incorporating human rights topics and full protection of C-A in business management in the context of large projects, and legal trends of corporate responsibility when C-A rights are violated in their value chains or sphere of influence of large enterprises (similarly to what happened in the evolution of case laws related to slave labor and child labor).

Besides, the engagement of the group of companies participating at IDLocal initiative during the practical application of **Business Guidance** represented the key line of action in 2014, and enabled the advancement to the second integral part of the BSC, the so-called **control panel** (explained in **Chapter 3**).

As you will see later in this publication, some companies decided to fully develop the BSC. Some other companies chose to start by incorporating the topic into their management, by raising awareness of managers and preparing business policies and processes.

BUSINESS CONTEXT

Camargo Corrêa Builder, parent company of the Camargo Corrêa Group, operates in Latin America and Africa, having worked on over 500 large construction sites since its foundation, in the energy, oil and gas, infrastructure and industry sectors.

Since 2009, the Large Projects for Childhood Program (PGOI) has been deploying actions aimed at fighting children and adolescents sexual exploitation in the surrounding areas of large projects the builder operates. Developed in partnership with Childhood Brazil and Camargo Corrêa Institute, PGOI program has been implemented in 20 Camargo Corrêa working sites in Brazil, and in two working sites abroad (Colombia and Venezuela). PGOI program is part of the company strategy in its commitment to mitigate social impacts in its area of influence.

PGOI program has two lines of action: one targeted at their internal audience, and the other targeted at their external audience. The first line of action is targeted at Camargo Corrêa employees, third-parties and suppliers, by educating and training program **multipliers**, prioritizing those who work in the health, environment,

safety, entertainment, housing and clinic areas, besides people in charge of the construction sites, who represent the first leadership level in the construction site.

For the external audience, particularly the community, the program aims at strengthening the existing children's and adolescents' rights guarantee system. Contributions happen through engagement and participation of different local players (technical team, partner companies, third parties, public agents), aiming at building a specific project to fight exploitation in the town or region.



Camargo Corrêa Institute - Ipojuca, PE

PGOI program has been delivering concrete results in improving relationships in the workplace and the image of the company for the communities, their customers and the government. This generates healthier operations and strengthens the companies for future bids and agreements. Additionally, the company's experience is actually creating a first-of-its-kind methodology that may inspire other organizations as well.

APPLICATION OF BUSINESS GUIDANCE AIMED AT FULL PROTECTION OF CHILDREN AND ADOLESCENTS

The BSC produced during the 2014 IDLocal initiative was in response to a strategy specifically elaborated to implement in a PGOI program territory, in a town named Juquitiba, located in the State of Sao Paulo.

Business Anchor(s) Selected to Develop the BSC:

Code of Conduct; Mission, Vision and Values; Private Capital Investment Policy (Camargo Corrêa Institute); Procedures to Assess and Train Suppliers; Behavior and Relationship Guide; NBR 16001 Certification, Global Compact, Right Way Program (Programa na Mao Certa).

Summary of the BSC Developed by Camargo Corrêa:

The strategic goals selected by Camargo Corrêa in the strategic map are:



You can see below an example of a strategic goal chosen to be part of Camargo Corrêa Control Panel, with the corresponding metric, target and actions:

| | |
|----------------|---|
| Dimension | External Stakeholders |
| Strategic Goal | Jointly work with civil society organizations |
| Specific Goal | Collaborate for local institutions and C-A protection network to be active and effective in full protection of C-A |
| Metric | Number of projects implemented in Ideal Childhood Project (Large Projects for Childhood Program - PGOI) |
| Target | Implement the project in a town directly affected by the construction works |
| Actions | Invest private capital, through the partnership with Camargo Corrêa Institute, make diagnosis and schedule meetings with local players to elaborate the project according to the needs of the region, aiming at strengthening the Children's and Adolescents' Rights Guarantee System (SGDCA) |

Source: Camargo Corrêa, 2014



BSC adaptation to Business Guidance for Full Protection of Children and Adolescents

The greatest news in those two years IDLocal program is operating was the proposition to adapt the Balanced Scorecard (BSC), one of the most traditional business management instruments, inspired by the topic and by the specificities in the relationship between **Businesses - Full Protection of Children and Adolescents (C-A) under the Context of Large Projects**.

The BSC basically consists of two key tools: a **strategic map** and a **control panel**. The purpose of BSC is to rank and align several business strategic goals, which will be distributed into four major perspectives that will guide the tool development process: financial perspective, which is present in the entire strategic map; the customer's perspective; the learning perspective, and internal growth.

What is the *Balanced Scorecard* (BSC)?

The BSC was created in the 1990's by two American scholars, Robert S. Kaplan and David P. Norton, in response to management tools that did not take into account non-tangible aspects, such as human capital and customer satisfaction. It is a strategic planning tool and a management system that aims at aligning the company's activities with its vision and strategy, by providing a performance monitoring system against the goals set. The tool tries to balance different performance aspects and the resources available, in order to achieve a specific goal or theme. Traditionally, the goal focuses on the financial perspective; however, throughout time, it has been adapted according to the nature of the organization, whether it is public, private or a non-profit organization.

Please see more in: KAPLAN, Robert S.; NORTON, David P. (2004).

What is the *Sustainability Balanced Scorecard* (SBSC)?

The Sustainability Balanced Scorecard (SBSC) is a reference for an integrated approach to measure and manage business sustainability behavior. The purpose of this tool is to incorporate non-monetary and qualitative information related to social and environmental issues into the core business of the organizations. There are four approaches to develop a SBSC:

- *Integrate social and environmental aspects into classic BSC perspectives*
- *Add new perspectives (sustainability dimension, social dimension, or environmental dimension) to BSC*
- *Add other (sustainability) perspectives to guide the financial perspective (superior dimension)*
- *Modify the original hierarchy and replace the financial perspective with the sustainability perspective.**

Source: F.FIGGE et al. (2002); Schaltegger, S.; Lüdeke-Freund, F. (2011).

*As presented in this chapter, the adaptation proposed by the IDLocal initiative follows this path.

Two perspectives were modified in response to the social aspect proposed by the IDLocal program, which was the full protection of C-A in the context of large projects. Thus, the financial perspective was reformulated to 'shared value benefitting businesses and children and adolescents', and the customer perspective was extended into 'external stakeholders' perspective'. You can better view this change in **Figure 1**, below:

| TRADITIONAL BSC | BSC ADAPTED TO FULL PROTECTION OF C-A |
|--|--|
| Financial perspective: How do our stakeholders see us? | Shared value perspective: How does society see us? |
| Customer perspective: How do our customers see us? | Stakeholders perspective: How do our stakeholders see us? |
| Internal processes perspective: Where must we have excellence? | Internal processes perspective: Where must we have excellence? |
| Learning and developing perspective: How can we improve, create value and innovate? | Learning and developing perspective: How can we improve, create value and innovate? |

Figure 1

The 'shared value benefitting businesses and children and adolescents' perspective consists of two key focuses, which are **simultaneously** achieved:

- *Value for the business: Through promotion of a better working environment for its operations, reducing risks and providing greater profitability, stability and acknowledgment*
- *Value for children and adolescents: Through promotion of full protection of those groups, ensuring their rights, proper attention, better quality of life and perspectives for the future*



The 'external stakeholders' perspective involves players that are part of the territory where the company operates, not only customers. It is necessary to adopt this perspective in order to show that the presence and the influence companies have in the territories where they operate also impact groups that are not directly linked to the business, like children and adolescents.

Changes on the BSC aim at enabling a way to incorporate full protection of children and adolescents challenges into business management. It is worth highlighting that the adaptation proposed also dialogues with the Sustainability Balanced Scorecard, which aims at integrating the organization performance related to sustainability policies, processes and practices into management.

Next chapter recommends a step-by-step guide to elaborate a BSC based on the adaptation proposed.

Balanced Scorecard and Business Management Innovation

Currently, the BSC is used to help organizations in a number of topics, including innovation in products and/or services. Studies show that elements that are external to the organization (such as the social dimension in the territory where the business operates) have relevant impact on the business, although they are often underestimated by the organizations during formulation of innovation processes, whereas it is widely known they are critical for business continuity. Therefore, such elements must be incorporated into the formulation of a business BSC.

Source: Frezatti, Fabio *et al.* (2013).

BUSINESS CONTEXT

For 24 years operating in the land allotment market, Cipasa Urbanismo is present in 80 cities in 21 states in Brazil.

Its Sustainability Policy is based on three pillars: Environmental Quality, Quality of Life, and Quality of Relationships. The relationship with communities surrounding the project areas is part of the Quality of Relationships pillar, aiming at making the business management closer to its stakeholders, *since good relationships are a good source of growth and learning, which increases the perceived value of the project*. One of their priorities is to ensure a respectful and transparent relationship with the people who live in the project surrounding areas and, whenever possible, implement social actions in partnership with the local community to promote collective enhancements in the neighborhood.

Whenever Cipasa staff arrives in a new city, they try to establish communication with local communities, explaining the potential positive and negative impacts the project may have in the territory. Since April 2013, Cipasa has already made presentations in seven towns and implemented a Local Development Project in Canoas (RS), in partnership with the local community and Elos Institute. This Project benefitted over 3,000 people. Besides, it enabled ARLAS (Solidarity Friends

Recycling Association), an important local institution, to resume its activities and make an old dream come true.

APPLICATION OF BUSINESS GUIDANCE AIMED AT FULL PROTECTION OF CHILDREN AND ADOLESCENTS

In this context of structuring and implementing relationships with neighbors, Cipasa adhered to GVces IDLocal initiative to learn best practices in different sectors concerning the relationship of a private company in a new territory.

Business Anchor(s) Selected to Develop the BSC:

Sustainability Policy - Quality of Relationships Pillar.

Summary of BSC Adaptation as Developed by Cipasa:

Since Cipasa first learnt about the BSC tool, it realized that, although the focus was on Children and Adolescents, the strategic map content represented a broader overview of a company's best practices in its relationship with a territory.

It is worth pointing out that, in the real estate market, entrepreneurs like Cipasa stay in the territory for a certain period of time; therefore, the challenge of planning in this sector, when they develop social projects in the neighborhood, is to execute solid actions in a short timeframe. Besides, it is important that those projects are not dependent on the company, and that they are also compatible with the financial feasibility of the construction work being launched.



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Local Development Task Force 'Hands-On' Project, Canoas (RS), 2013

Step-by-step instructions on how to develop a Balanced Scorecard applied to Full Protection of Children and Adolescents



The Balanced Scorecard (BSC) consists of two key elements: the **strategic map** and the **control panel**. They are built in order to meet an aspiration established by the organization, which will guide and mobilize daily efforts from their collaborators.

Strategic Map

It relates the business various goals with its aspiration, building a cause and effect relationship between them. The map is divided into different dimensions or perspectives, and each has their own goals, with the ones shown on the bottom of the map being considered drivers for those that are shown above.

Control Panel or Scorecard

It is a management and control system of the commitments made in the strategic map. It is divided into **metrics, targets** and an **action plan**, which determines the actions that should be taken in order to meet the goals proposed in the **strategic map**.

| BSC | |
|--|--|
| STRATEGIC MAP <ul style="list-style-type: none"> > Strategic Goals > Specific Goals | CONTROL PANEL OR SCORECARD <ul style="list-style-type: none"> > Metrics > Targets > Action Plan |
| 2013 | 2014 |

Figure 2

The **step-by-step** instructions to elaborate the BSC, as presented here, incorporate lots of lessons learnt with the experience of the 10 IDLocal member companies in 2014. This was an extremely valuable process, both for the companies and for the results shared in this publication, since practical exercises allowed for adjustments in the actions needed to develop the BSC adaptation proposed by the IDLocal program, as previously explained in **Chapter 2**.

There are four steps to elaborate the BSC:

1 Building the strategic map applied to full protection of children and adolescents and establishing goals

The first step to build the BSC is to elaborate a **strategic map**. The map is a structure that **consists of strategic and specific goals**, and **describes the company strategy** in a **summarized way**.

IDLocal initiative developed, in 2013, a **strategic map** (please refer to its full version in this publication **ANNEX**) and recommends organizations willing to develop a BSC applied to Full Protection of Children and Adolescents (C-A) to use it as a starting point.

However, before establishing the goals, it is necessary to (i) identify the business anchor(s) and (ii) define the BSC application scope.

1.1 Understanding the business strategy and identifying business anchors

By identifying one or more **business anchors**, organizations link their business strategy and internal policies to the aspiration of fully protecting C-A in the territories where they operate.

Developing a BSC that is disconnected from any strategic business elements eventually weakens the actions proposed and is likely to not add value for the business or the territory, particularly in the long term.

As examples of business anchors, we could mention the company' mission and vision, socio-environmental policies and processes, or the commitment and adhesion to self-regulation initiatives, such as the Global Compact⁸.

'It was quite interesting to work on the internalization process; this tool aimed at one of the most sensitive gaps [full protection of C-A] of the companies.'

Testimonial from a IDLocal participant, 2014 Cycle

LESSONS LEARNT AND HINTS - 2014 CYCLE

1 Importance of Engaging C-Level Management

Engaging C-level management in BSC development is critical to ensure effective incorporation of Business Guidance for Full Protection of Children and Adolescents into the business strategy.

Organizations should individually determine, according to their internal processes, decision-making culture and business strategy definition, the right moment for engagement. However, three moments are considered critical here: (i) Identifying business anchor(s); (ii) Establishing strategic goals, and (iii) Validating the action plan.

Those in charge of the tool should determine, according to the company specific context: (i) The moment; (ii) The level of detail; and (iii) Frequency of engagement. The same idea applies to cross dissemination of BSC to other areas.

⁸ The **Global Compact** consists of a ten-principle initiative developed by former UN Secretary General, Kofi Annan, with the purpose to mobilize the international business community in order to adopt, incorporated to their business practices, critical and worldwide values in the areas of human rights, labor standards, environment and anti-corruption.

1.2 Defining the scope to develop the BSC

As it is a management tool, the BSC requires determining the **scope** of its application. Organizations may choose to develop the BSC for a number of situations, such as:

- For a business strategic planning process
- For a certain stage of a project (installation, operation, discontinuation, etc.)
- For a specific operation and territory, combined with a stage, or more than one project

'There is no formula; it is the methodology that guides you.'

'Methods cannot be used generically; we must think of strategies for different contexts.'

Testimonials from a IDLocal participant, 2014 Cycle

Similarly, the tool use can also be flexible when it comes to the application **purpose**, determined along with its scope:

- For planning future operations
- For monitoring current initiatives
- For assessing completed projects and actions

Once those two basic elements – business anchor and scope – are determined, it is time to fill in the **strategic map**.

1.3 Choosing strategic and specific goals

Based on the strategic map elaborated by IDLocal initiative in 2013, organizations willing to develop their own BSC should select the strategic and specific goals they want to meet, taking into consideration the business anchor(s) and the scope previously chosen.

The strategic map shown below highlights **strategic goals**, which, on their turn, are detailed into **specific goals** in each of the four perspectives (shared value benefitting businesses and children and adolescents, external stakeholders, internal processes, learning and development).



Figure 3

Two key rules must be observed upon choosing the strategic and specific goals:

- Select **at least one strategic/specific goal** for each perspective
- Start filling in the strategic map **from the bottom up**, that is, from the 'learning and developing' perspective towards the 'shared value benefitting businesses and children and adolescents' dimension.

It is important to remember the **strategic and specific goals established** in the **strategic map** need to be **revised on an ongoing basis**. Thus, it is possible to check whether the content is still aligned with the company strategy and its territory, since the territory will necessarily be affected by changes throughout time.

2 Building the Strategic Map from the Bottom Up

The strategic map should be built from the bottom up, taking into account:

- *Mission: why does the organization exist?*
- *Critical values: on what does the organization believe?*
- *Vision: what does the organization want to be?*
- *What critical goals does it plan to achieve?*

2 Building the Control Panel (Scorecard)

After deciding the strategic and specific goals, the **control panel** can start being developed, consisting of **metrics, targets and actions** (action plan) that will directly link to the goals established in **Step 1.3**. In a simplified way, the relationship between the map and the control panel occurs as illustrated below:

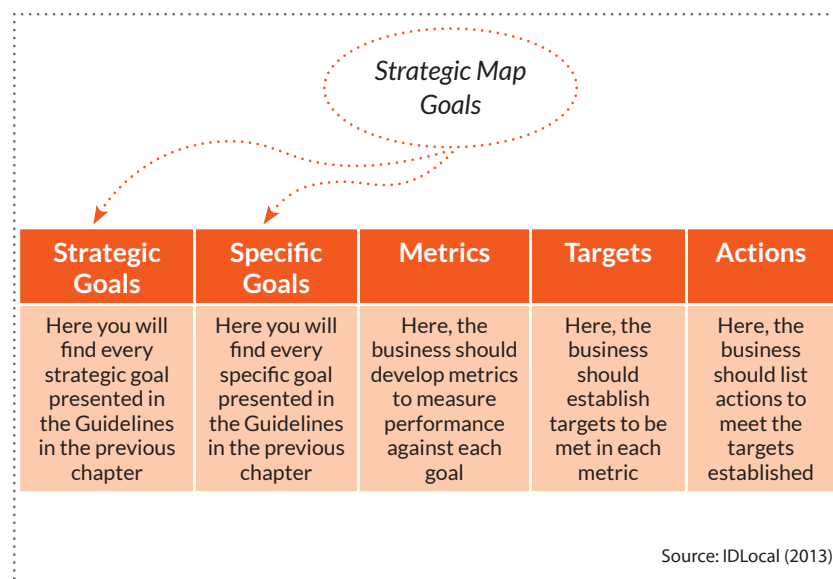


Figure 4

2.1 Determining Metrics

For each goal established, at least one metric should be determined. **Metrics** are very important for the decision-making process. They are qualified and/or quantified parameters used to detail to what extent the project goals were achieved, within a certain period of time, in a specific location (production plant, project, etc.). Their purpose is to simplify data that would otherwise be complex, making it clearer and tangible⁹.

Ideally, elaboration of metrics should stick to the following parameters:

- *Convey clear and reliable information about the event that is going to be analyzed*
- *The methodology used to get them should be clean, transparent and standardized*
- *Be measurable or noticeable. Their unit of measurement should be properly identified: absolute numbers, percentages (growth rates, weights), etc.*
- *Be useful for measuring and controlling the results achieved*
- *Be consistent with the goals established*
- *Have data and financial resources available to achieve them*
- *Have a person assigned to act on the metrics*

In **Part II** of this publication we present metrics for territory follow-up using secondary data, as inspiration for building control panels. However, it is worth noting that a good control panel combines secondary and primary, quantitative and qualitative data in a balanced way.

SMART Metrics

Good metrics should be:

- **S**pecific
- **M**easurable
- **A**chievable
- **R**elevant
- **T**ime-bound

Source: Doran, G. T. (1981).

⁹ van Bellen, H. M. (2005).

2.2 Determining Targets

Once metrics are chosen, the process to determine **targets** for each metric begins. It is important that targets are preferably *quantifiable*, even though they are just references that can be modified throughout time, with progressive evolution propositions.

For instance: The metric chosen is the number of lawsuits filed against the organization due to children and adolescents' violations. The target can be to zero the number of lawsuits filed against the organization.

2.3 Elaborating the Action Plan

Businesses willing to develop the BSC need to elaborate their own **control panel**, since it is directly linked to the territory where the business operates and varies according to the organization, strategy and market segment.

Targets cannot be achieved without actions, so they need to design an **action plan**. Action plans contain whatever is necessary to meet the established targets, giving life to the goals and metrics proposed. Among the elements needed, are: 'how to do it' (paths that should be followed in order to achieve the business goals); 'when to do it' (relationship between the activities that will be executed and the time expected for them to occur); 'who will do it' (indicating people in charge of the execution); 'with

what we will do it' (identifying the necessary resources to perform the action). It is critical to determine those aspects beforehand, in order to ensure resources will be available as needed.

It is equally critical to determine when other areas should be involved in the process (cross and horizontal areas), as well as the C-level management (vertical areas).

'The business sustainability area cannot operate at all if isolated; debates with other areas are critical. The BSC requires this horizontal and vertical debate within the organization, and facilitates communication between a number of different areas; it speaks the 'business language'.

Testimonial from a IDLocal participant, 2014 Cycle

Principles for action

While developing actions aiming at contributing to full protection of children and adolescents and local development in the territory, it is critical that businesses are aware of some principles (as indicated below). Generating shared value from full protection – both for the territory and for the business – requires willingness to dialogue with multiple players and complex networks, which demands time, resources and availability to listen and observe.¹⁰

| | |
|--|--|
| Internalization of the topic in the company | Commitments to full protection of children and adolescents should be incorporated to the business strategy and practices. Their planning and implementation should involve various sectors in the company, not just the social responsibility area or a similar area. |
| Local players leading role | Valuing local players and their effective involvement in the whole process of installing the project in the territory is critical both for local strengthening and empowerment, and for full protection of children and adolescents in the region. |
| Dialogue and transparency | Dialogue assumes a two-way direction, for speaking and listening. Besides having good communication channels and sharing relevant information, it is critical to be open to receive and incorporate contributions. Dialogue and transparency are critical to consolidate a relationship of trust in the territory. |
| Territory definition | Limiting the territory where actions will be taken for full protection of children and adolescents is critical both for estimating the efforts and for mapping the players to be involved, and it should be done by identifying the potential – direct and indirect – impacts of the project to its full extent. |
| Understanding local and regional realities | Understanding local and regional realities is critical to elaborate a long-term agenda and for effective full protection of children and adolescents. Therefore, one must know, among other elements, the population profile and culture, history and strengths, existing – human, social and produced – capital, as well as the public policies available in the territory. |
| Territory preparation | In order to better leverage opportunities and reduce risks resulting from the presence of the project, the territory must be prepared. Decision-making concerning the investment should be immediately followed by mobilization with the public sector and local players in order to prepare the community and the territory to host the project. |
| Definition of roles and responsibilities | Clear definition of roles and responsibilities for full protection of children and adolescents optimizes the planning and reduces possible overestimation of expectations on the business action. |
| Governance free of conflicts of interest | The development governance agenda requires spaces for discussion (committees, councils, executive assistance) which should be protected against the interests of individuals or small groups, including resource suppliers. Funding of these arenas should be preferably public and – particularly when there are private resources involved – include explicit mechanisms to scale potential conflicts of interest. |

Figure 5

Source: IDLocal (2013).

¹⁰ Originally published in IDLocal (2013), page 57.

Metrics, targets and action plans provide a management and control system to elaborate the BSC, which will be jointly used with the **strategic map**.

Please find below an example of a **control panel**¹¹:

| Strategic Goals | Specific Goals | Metrics | | Targets | Actions |
|--|--|--|--|---|---|
| LOWER RISK OF LAWSUITS | Lower legal risks resulting from violations of children's and adolescents' rights | <i>(illustrative examples; each business should develop their own metrics according to their reality)</i> | | | |
| | | Number of lawsuits filed against the company due to violations of children's and adolescents' rights | | Zero the number of lawsuits filed against the company | <i>(this level contains results of the actions described in the levels below)</i> |
| | | Number of lawsuits filed against suppliers present in the territory due to violations of children's and adolescents' rights | | Zero the number of lawsuits filed against suppliers | |
| JOINTLY WORK WITH PUBLIC AUTHORITIES TO STRUCTURE THE TERRITORY | Contribute to ensure equipment and services for C-A, based on the demand | Number of children not attending school | | <ul style="list-style-type: none"> • Zero children not attending school due to lack of physical capacity in school facilities to enroll more children; or • Reduce in at least 50% the number of children living in the municipality who are not attending school | Establish partnerships with local public authorities to offer school enrollment as needed |
| | | Number of adolescents not attending school | | <ul style="list-style-type: none"> • Zero adolescents not attending school; or • Reduce in at least 50% the number of adolescents living in the municipality who are not attending school | Establish partnerships with local and state public authorities to offer school enrollment as needed |
| DIAGNOSE AND ELABORATE AN ACTION PLAN IN THE TERRITORY FROM THE PERSPECTIVE OF FULL PROTECTION | Map opportunities, vulnerabilities and risks for C-A related to the territory changes and strengths, in a joint action with stakeholders | Availability of reliable and up-to-date information concerning: <ul style="list-style-type: none"> • Number of occurrences of sexual exploitation of minors • Number of occurrences of drug consumption and traffic in the territory • Number of occurrences of violence in the territory (robbery, theft, use of firearms, fights) • Access to higher education and technical qualification classes | | Jointly with local community representatives, for each of the metrics chosen: <ul style="list-style-type: none"> • Rely on sources of information acknowledged as reliable and valid by local community • Establish a baseline (the situation found before the project started) • Measure current scenario | <ul style="list-style-type: none"> • Establish partnerships with local institutions to diagnose and define an action strategy • Establish a process of dialogue with the community to validate the metrics chosen and their sources of information • Collect, organize and validate data on the metrics chosen |
| HAVE A QUALIFIED TEAM TO PERFORM ACTIVITIES NEEDED TO DEAL WITH THE TOPIC OF CHILDREN-ADOLESCENTS | Rely on a qualified team to participate in collective spaces and dialogue processes | Reach of the trainings (number of areas and/or percentage of employees trained) | | <ul style="list-style-type: none"> • Train 100% of the staff in the Sustainability and Relations with the Community areas • Train 80% of key personnel in the Law, Engineering and Procurement areas • Train at least "x" key personnel in each of the other areas | <ul style="list-style-type: none"> • Assign people in each area who should participate and get their director's approval • Prepare and offer training in dialogue and conflict management, and topics related to full protection of children and adolescents |

Source: IDLocal (2013).

Figure 6

¹¹ Originally published in IDLocal (2013), page 59.



3 Validating the BSC and the Action Plan

Validating the BSC in the business areas and with collaborators is critical to execute the actions proposed. Therefore, all areas should be part of the process to determine metrics, targets and actions for the BSC, and also be continuously aligned with the evolution of the goals. It is worth noting that the BSC and the Action Plan validation also mean a chance to make adjustments and changes, so all stakeholders are committed since the beginning with the implementation of the tool.

4 BSC ongoing monitoring and revision

Establish ongoing monitoring and revision of metrics, targets and actions is a rule in any BSC development process. When it is applied to full protection of C-A, this need proves to be even more relevant, since the plan to generate shared value implies dealing with a territory where players and institutions go through continuous dynamic transformations. The shared value idea in the context of local development is also inherently related to slow and complex processes that require a long-term horizon for actions to be effective and to monitor local dynamics.

LESSONS LEARNT AND HINTS - 2014 CYCLE

3 Full Protection of Children and Adolescents is a complex topic that requires long-term monitoring

It is critical to regularly monitor the territory and the BSC. Full protection of children and adolescents in the context of large projects is a complex topic. It requires long-term planning and follow-up and, therefore, a good monitoring system!

BUSINESS CONTEXT

The Bunge Foundation was established in 1955 with the purpose to develop social responsibility actions for Bunge Group in Brazil, focusing on knowledge sharing, innovation dissemination and training of people who are aware they are responsible for the transformation they wish to see.

Initiated in 2010, in three towns in Tocantins State (Pedro Afonso, Tupirama and Bom Jesus do Tocantins), Bunge Foundation Integrated Community program aims at promoting sustainable territory development, with the purpose of maximizing socio-economic potential and minimizing social weaknesses in a region affected by the installation of a business project.

In 2014, the Integrated Community Project was extended to Para State, expanding its line of action to the social area. The territories benefitted were Itaituba and Barcarena, towns that link two port terminals for grain transportation, creating a new logistic corridor along the Tapajos and the Amazon rivers, operated by Bunge.

That path was structured based on a Socio-Economic Diagnosis that identified local economic potential and social gaps in the towns. Given this context, three major social lines of action were planned for the region:

- Full protection for children and adolescents with actions targeted at the education, health and social protection areas.
- Strengthening public administration, focusing on public servants' training and support to enhance planning and management mechanisms
- Economic development focused on technical training and development of entrepreneurs

Expected Outcomes

In a five-year horizon, the goals to be achieved are: reduce rates of neglected diseases, such as malaria, leishmaniasis, diarrhea and pneumonia, which also affect children and adolescents; collaborate with municipalities in the execution of effective public policies in public health; achieve better results in IDEB and Prova Brasil indexes in the municipalities, aligned with the Pact for Education in Para; empower public managers in social areas and in the civil society to take actions to prevent risks for children and adolescents.

APPLICATION OF BUSINESS GUIDANCE AIMED AT FULL PROTECTION OF CHILDREN AND ADOLESCENTS

Developing the BSC applied to Full Protection of Children and Adolescents during IDLocal initiative 2014 Cycle is an integral part of the instruments the Bunge Foundation is implementing to guide its actions in the context of the Integrated Community Program, in Para state. Data collected in the territory, through socio-economic diagnosis, contributed to fill in the BSC.

Business Anchor(s) Selected to Develop the BSC:

Citizenship Value, whose statement encourages its operations to 'contribute to develop people and the socio-economic structure in the communities we oper-

ate'; Bunge Code of Conduct; agreement with suppliers; the Sustainability Policy, which contains articles and norms forbidding and rejecting use of compulsory and child labor.

Summary of BSC Adaptation as Developed by the Bunge Foundation:

The strategic goals selected by the Bunge Foundation in the strategic map are:



You can see below an example of strategic goal chosen to be part of the Bunge Foundation Control Panel, with the corresponding metric, target and actions:

| | |
|----------------|--|
| Dimension | Shared Value |
| Strategic Goal | Guarantee of rights / Visibility for C-A topics / Proper attention to the state and to the family / Life perspectives |
| Specific Goal | Inclusion of C-A in the territory collective agenda, and plans of the companies, public authorities and civil society |
| Metrics | Inter-sector actions and mobilization of the society |
| Target | Build an integrated and territorialized methodology taking into account education, health and social assistance, with focus on the prevention of social risks and full protection of C-A. |
| Actions | <p>Social protection: Consolidate metrics to assess coverage and quality of full protection of C-A services</p> <p>Health: Promote awareness programs in parallel with a Strategic Panel of diseases, in order to define an agenda to follow up metrics in the territory. Education: Invest on the training of pedagogical coordinators and technical staff so they can act as multipliers of trainings, using as instruments educational equipment, pedagogical methodologies, reading rooms and math games.</p> |

Full Protection of Children and Adolescents and Trends in Corporate Accountability



Incorporating the **Full Protection of Children and Adolescents (C-A)** topic into the business agenda is mainly driven by two movements: (i) the existence of a set of norms to ensure children and adolescents (C-A) are treated as priority, and the existence of an institutional framework capable of demanding the norms enforcement; and (ii) the Corporate Social Responsibility (CSR) movement, which states the possibility to anticipate and/or prevent children and adolescents' right violation and generate shared value both for businesses and for children and adolescents (used as inspiration for the work proposed by the IDLocal initiative).

If, on one hand, businesses increasingly see laws and court decisions that hold them accountable for rights violations, on the other hand, the business sector is mobilized, driven by such history, to anticipate and/or respond to penalties through self-regulation initiatives, inherent to CSR.

As for self-regulation, particularly in the past couple of years, there was a proliferation of international instruments dealing specifically with corporate responsibility when it comes to full protection of C-A. Besides, many organizations, whether from the business sector or not, have been mobilizing to elaborate parameters and guidelines for business behavior concerning full protection of C-A.

As for legislation, there are two reasons that contribute for businesses to be increasingly held responsible for the impacts their activities have on the rights of children and adolescents. The first reason is related to the approval, in 2011, of the Guiding Principles on Business and Human Rights by the UN Human Rights Council, which established businesses could be held accountable for human rights violations with which they might be involved, even though indirectly, in their chain. On the other hand, we notice the legal framework is getting more mature concerning C-A rights, especially as a result of the application of the concept of full protection adopted by the Statute of the Child and Adolescent - ECA, in the Brazilian Portuguese acronym (Law # 8,069/90). According to this concept, full protection of those groups is an obligation of the family, the community, public authorities and the society as a whole¹². Based on this concept, court decisions have held businesses accountable for the impacts their activities and products have on children's and adolescents' rights.

Therefore, we can state that, both in self-regulation and in legislation, advances in this topic occurred as a consequence of a long maturing international and domestic process in the human rights area as a whole. The codification of human rights started when a set of rights deemed as universal was established, and proceeded to the rights of some minorities or more vulnerable groups, such as indigenous peoples¹³, workers¹⁴ and refugees¹⁵; and it was also in this context that the UN Convention on the Rights of the Child (CRC), published in 1989¹⁶, which is of special interest to this publication, fits in.

¹² According to ECA (Statute of the Child and Adolescent), 'families, communities, the society as a whole and public authorities shall ensure, with absolute priority, rights related to life, health, education, sports, leisure, professional qualification, culture, dignity, respect, freedom, and contact with families and communities' (Art. 4).

¹³ UN Declaration on the Rights of Indigenous Peoples. Available at: http://www.un.org/esa/socdev/unpfii/documents/DRIPS_pt.pdf. Accessed on November 13th, 2014.

¹⁴ In this context of protecting workers, the UN International Labor Organization, or ILO, is a world reference. There are eight treaties considered key in this topic, and they are an integral part of ILO Declaration on Fundamental Principles and Rights at Work and its Follow-up. Available at: http://www.oitbrasil.org.br/sites/default/files/topic/international_labour_standards/pub/declaracao_direitos_fundamentais_294.pdf. Accessed on November 13th, 2014.

¹⁵ BRAZIL. Decree #50,215, as of January 28, 1961: promulgates the United Nations Convention Relating to the Status of Refugees 1951. Available at: <http://www2.camara.leg.br/legin/fed/decleg/1960-1969/decretolegislativo-11-7-julho-1960-349947-publicacaooriginal-1-pl.html>. Accessed on November 13th, 2014.

For this reason, in this chapter the 'Full Protection of C-A' topic – and its relationship with the business sector – is first presented in a broader context, i.e., human rights, and then we will refer to specific major milestones that currently regulate full protection of C-A.

Then, we will refer to some international and national trends in legal accountability that should be taken into consideration by businesses in order to prevent such cases to occur in their operations and value chain.

The UN Convention on the Rights of the Child (CRC) and its Protocols

CRC has three optional protocols, i.e., extra documents added to the Convention which States Parties may choose whether or not to sign. They are used to reinforce full protection of children and adolescents in topics perceived as critical.

Protocol 1: Targeted at protection of persons who have not attained the age of 18 years in case of armed conflicts

Protocol 2: Targeted at prohibiting any form of sexual abuse or exploitation of minors

Protocol 3: Targeted at the possibility of any child who is under the jurisdiction of its State and who has suffered any violation of the rights listed in the two optional Protocols and in the Convention, to have access to an international complaints mechanism. Brazil has not ratified the third protocol yet, but it is expected to do so soon, since it has already signed the document, which is one step before ratification.

¹⁶ BRAZIL. DECREE #99,710, AS OF NOVEMBER 21st, 1990: Promulgates the Convention on the Rights of the Child. Available at: http://www.planalto.gov.br/ccivil_03/decreto/1990-1994/D99710.htm. Accessed on November 13th, 2014.

Human Rights and the role of the business sector

Throughout time, the discussion on human rights protection migrated from a State-only discussion to be a parameter also for actions performed by businesses.

As mentioned, this happened especially from 2011 on, after the UN approved the Guiding Principles on Business and Human Rights.

However, the concern on the business side had already echoed in the movement for corporate social responsibility (CSR), highly encouraged, from year 2000 on, by former UN Secretary General, Kofi Annan. As a result of this initial effort, the Global Compact initiative was established, aiming at mobilizing companies in the adoption of values considered critical in human rights and the environment in their business practices.

Other more recent initiatives targeted at more socially responsible management are **ISO 26000** (2010) and **OECD Guidelines for Multinational Enterprises** (2011), as previously mentioned in IDLocal 2013 Cycle publication.

The UN Guiding Principles on Business and Human Rights

There are a number of reasons why the **UN Guiding Principles on Business and Human Rights** are considered a great milestone in this movement. The first reason is that those principles were elaborated after a broad consultation process involving businesses, governments and the civil society.

Publication of the 'Protect, Respect and Remedy Framework'¹⁷ in 2008 is part of this process and fostered the discussion on the roles that should be played by States and businesses concerning human rights.

The document was based on the following instruments of human rights international law: the Universal Declaration of Human Rights (1948), the two

¹⁷ More in-depth details can be found in IDLocal 2013 publication, 'Full Protection of Children and Adolescents', and in the article published by FGV Law School SP: 'The right of children and adolescents for full protection in the context of large projects: business roles and responsibilities', Human Rights Group at FGV Law School, December 4th, 2013. Available at: http://www.gvces.com.br/arquivos/249/publicacao_ie2013_idlocal.pdf. Accessed on November 13th, 2014.

covenants signed in 1966 (Civil and Political Rights, and Economic, Social and Cultural Rights), and also the ILO Declaration on Fundamental Principles and Rights at Work (1998).

Another reason why the Guiding Principles are so relevant is that, besides being the only document on the topic unanimously approved by the UN Human Rights Council¹⁸, the principles have been approved by 193 countries, which are now working to establish their own National Plans on Business and Human Rights.

The Guiding Principles are based on three pillars:

- 1 Protect:** It is the States duty to their citizens protect against human rights abuses by third parties, including businesses, through policies, laws and court decisions. The 'Protect' pillar should ensure all acts related to businesses are transparent and informed.
- 2 Respect:** It is the companies responsibility to respect human rights, which means they must act with due diligence so they avoid violating third-party human rights, and handle the adverse impacts on human rights they may somehow be involved with.
- 3 Remedy:** Need to provide proper and effective resources for greater access by victims to effective remedy, both judicial and non-judicial, in the event those rights are not respected by the companies.

Source: Business and Human Rights: UN Protect, Respect and Remedy Framework (John Ruggie final report – Secretary-General Special Representative). Conectas Direitos Humanos (2012)

¹⁸ UNITED NATIONS (UN) ORGANIZATION. John Ruggie Final Report – Secretary-General Special Representative, Business and Human Rights, UN Protect, Respect and Remedy Framework. United Nations General Assembly, 17th session, A/HRC/17/31, March 21st, 2011. Translation: Conectas Direitos Humanos. Sao Paulo, 2012. Available at: [http://www.conectas.org/arquivos/Conectas_Princ%C3%ADpiosOrientadoresRuggie_mar2012\(1\).pdf](http://www.conectas.org/arquivos/Conectas_Princ%C3%ADpiosOrientadoresRuggie_mar2012(1).pdf).

Business guidance and norms aimed at Full Protection of Children and Adolescents

As a consequence of the concept of full protection adopted by ECA, C-A welfare is a responsibility shared between society and the State. The UN Convention of the Rights of the Child Committee – responsible, among other things, for clarifying the norms adopted under the Convention – established that, although States took responsibility for the text described in the Convention, implementation requires engagement of all sectors in the society, including businesses, the civil society, and people under 18 years of age¹⁹.

In the past few years, under this context of shared responsibility, a number of guidelines and instruments targeted at business management were elaborated: Below we show a list of the most recent and relevant documents:

Children's Rights and Business Principles, published by UNICEF (2012), is the reference document on this topic and provides an overview to enable better understanding of the impacts businesses may have as a consequence of their commercial activities, beyond child labor. Many different players contributed to elaborate the document, such as children, entrepreneurs, investors, unions, the civil society, governments and the academia. Structured similarly to the '**UN Guiding Principles on Business and Human Rights**', this document is based on two pillars - corporate responsibility to respect, and the business commitment to support children's human rights – and lists 10 business principles related to children's rights.

Equally important is the publication entitled **Children are Everyone's Business: Workbook 2.0**, also published by UNICEF, which compiles the following publications: (i) **Children's Rights in Impact Assessment**: guidelines to incorporate children's rights into business impact analyses and studies; (ii) **Children's Rights in Policies and Codes of Conduct**: recommendations to

| BUSINESS GUIDELINES AND INSTRUMENTS | | | | | | | | |
|---|----------------|--|--|--|------|--|---|--|
| HUMAN RIGHTS | GLOBAL COMPACT | IFC Performance Standards on Environmental and Social Sustainability | | | | OECD Guidelines for Multinational Enterprises | | |
| | GRI | | | | | UN Guiding Principles on Business and Human Rights (John Ruggie) | | |
| | 2000 | 2006 | 2007 | 2010 | 2011 | 2012 | 2013 | 2014 |
| FIGHT AGAINST CHILD LABOR | | | ILO Guide One Introduction to the Issue of Child Labor | ILO Accelerating Action against Child Labor | | UNICEF Children's Rights and Business Principles | UNICEF Children are Everyone's Business: Workbook 2.0 | Global Child Forum Children's Rights and the Corporate Sector |
| FIGHT AGAINST SEXUAL EXPLOITATION | | | ILO Guide Two How Employers can Eliminate Child Labor | | | | UNICEF Children's Rights in Impact Assessment | |
| FULL PROTECTION OF CHILDREN AND ADOLESCENTS | | | ILO Guide Three The Role of Employer's Organizations in Combating Child Labor | | | | UNICEF Children's Rights in Policies and Code of Conduct | Global Child Forum Investor Perspectives on Children's Rights |
| | | | | | | | UNICEF Children's Rights in Sustainability Reporting | |

¹⁹ UNITED NATIONS (UN) ORGANIZATION. Children's Rights Committee. (2013). General Comment # 16 on State obligations regarding the impact of the business sector on children's rights.

Figure 7

incorporate children's rights into business policies and codes of conduct; and **Children's Rights in Sustainability Reporting:** guidelines to incorporate children's rights into GRI sustainability reports.

Three guides should also be highlighted, for their practical contents, having been elaborated by the International Labor Organization (ILO) in 2007, helping businesses and organizations understand the consequences of child labor and take action to eliminate it. They are: (i) **Guide One: Introduction to the Issue of Child Labor:** presents the reasons for child labor, related historical factors, consequences, and four reasons why employers should eliminate child labor; (ii) **Guide Two: How Employers can Eliminate Child Labor:** it points eight steps for employers to eliminate child labor; and **Guide Three: The Role of Employer's Organizations in Combating Child Labor:** it provides guidance to employer's organizations on how to fight child labor.

ILO is also responsible for the publication entitled **Accelerating Action against Child Labor**, which offers a dynamic overview with global trends and progress in ratifying ILO norms targeted at combating child labor, and also describes the major challenges that persist and how to deal with them.

Trends of holding businesses accountable for indirect impacts involving human rights in Brazil

Trends of holding businesses accountable for indirect impacts caused to human rights can, in fact, be observed in Brazil in law enforcement concerning, for instance, compulsory labor in their chain. The first steps for holding businesses accountable in this area show that their responsibility regarding human rights goes beyond their own walls.

The 1940 Criminal Code disapproves of submitting employees to compulsory labor and sentences violators to confinement for two to eight years, besides charging a penalty. Should violations involve children or adolescents, the sentence can be doubled (Criminal Code, Art. 40). Therefore, there is no question facilities where adults or children are found working under compulsory labor conditions will be held accountable for that. But, what if the violation occurs in a sub-contractor, can the contracting party be held accountable?

In theory, the traditional legal literature for accountability in Brazil is based on the existence of a chain of causation between the behavior and the violation caused, which, for many years, was interpreted as the existence

of an employment bond or as an immediate consequence of the damage caused to the operation.

In Labor Courts, there is an increasing trend to hold the whole chain accountable for this type of violation. This is the result of an analysis performed by the Human Rights and Business Clinic at FGV Law School in Sao Paulo, whose purpose was to investigate, through research in case law, the reasoning of condemnatory court decisions against compulsory labor in supplier or sub-contracted companies.

This analysis studied 13 cases in which there were discussions whether certain companies should be held accountable for slave labor found in their chain. Cases concerning accountability lawsuits in which slave labor was found in the business own facilities were excluded, since solutions in situations like that would not be considered controversial.

In all cases analyzed, the justice held the companies accountable for compulsory labor found in their chains, even though there was no employment relationship between the company held accountable and the workers. In summary, court decisions establish the following criteria for holding accountability: (i) the existing level of economic influence/dependence between the companies; (ii) exclusivity of production from the contracted party to the contracting party; (iii) same economic goal; (iv) belonging to the

Human rights and indirect impacts: two examples of business activity regulation

Law # 14,946/2013 in the State of Sao Paulo, for instance, says the state license to operate will be suspended for 10 years if companies make use of slave or compulsory labor, whether directly or indirectly. According to the legislation, all facilities where products involved in violation in any step of manufacturing are traded, will have their licenses to operate suspended.

Another example is the **Brazilian Central Bank resolution** (# 3876, as of June 22nd, 2010) that forbids granting any type of rural credit to individuals or corporations included in the so-called 'black list', regularly updated by the Ministry of Labor with properties identified by the use of slave or compulsory labor.

same production chain; (v) lack or existence of inspections to check working conditions in the contracted companies²⁰; (vi) competitive economic edge (compared to the market price of the goods) obtained from slave labor²¹.

In all cases, the complexity of the business was taken into account, as well as the economic ability of the company as a reason to assume it could perform supervision (including *due diligence*) of its commercial partners.

This is the rationale observed, for instance, in the decision made on the 3rd Lower Labor Court in Sao Paulo, in which they state that a large corporation in the textile industry 'could not have such poor control on the conduct of their 'suppliers', especially taking into account the 'great disparity in the economic power between the supplier and the buyer'²².

Therefore, the trend spotted points to a number of actions that can be taken by companies with the purpose of not contributing to human rights violations, which could include, for instance, the adoption of supervision and awareness mechanisms extended to their chains.

Note: Conclusions on the trend analysis of holding Brazilian companies accountable when acting as major players in large projects were drawn by students Ana Luisa Campos, Fernanda Hayar Zamboim, Nadia Waked, Nathália Zalli Rodriguez, Olivia Castelo Branco, and Pedro Felipe Gomes da Silva, under the coordination of Professor Flávia Scabin.

²⁰ I.e.; Lawsuit # 0001662-91-2012.502.0003 – 3rd Lower Labor Court – Justice Dr. Alvaro Emanuel de Oliveira Simões, and review appeal to the 8th Higher Labor Court Panel # RR-325-52.2010.5.04.0821.

²¹ I.e.; Ordinary appeal to the 50th Lower Labor Court – Lawsuit TRT/SP # 00001345-20.2010.5.02.0050 and 0000703-13.2011.5.02.0050 - 15th Panel.

²² Lawsuit # 0001662-91-2012.502.0003 – 3rd Lower Labor Court – Justice Dr. Alvaro Emanuel de Oliveira Simões.

To what extent should businesses be held accountable for impacts caused by their activities on human rights?

In October 2013, the Office of the United Nations High Commissioner for Human Rights was questioned about the extent to which businesses are held accountable for human rights violations resulting from their operations and commercial relations. The question had to do with the application of the Guiding Principles device that states 'businesses must seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services by their business relationships, even if they have not contributed to those impacts'.²³

The Office of the High Commissioner replied that 'businesses can also be held accountable for human rights violations linked to their operations and business partners'. Exception would be whenever they proved to have no relationship between the company and the adverse impacts.

²³ UN, OHCHR, RRDD/DESIB/CM/ff, November 27th, 2013. Available at: <http://www.ohchr.org/Documents/Issues/Business/LetterSOMO.pdf>. Accessed on January 12th, 2015.

Corporate legal accountability in Full Protection of Children and Adolescents in Brazil

In Brazil, in the past few years, there has been a set of norms re-establishing business obligations related to human rights, including the rights of C-A. Besides international instruments targeted at businesses and human rights, at the national level it is also possible to notice an evolution in the Brazilian legal system towards holding companies accountable for the impacts their activities have on C-A rights. Brazil counts with one of the most advanced legislation on C-A rights, and one may observe the redefinition of responsibilities in the Brazilian jurisprudence.

The speech of a justice in the Superior Court of Justice in Santa Catarina state illustrates this trend well. The lawsuit referred to a minor staying in a hotel without the company of a legal guardian, a practice forbidden according to the Statute of the Child and Adolescent (ECA)²⁴, Art. 250; and the key point was if the legal entity could be held responsible for administrative violation of the statute. According to the reporter interpretation, holding the legal entity responsible both in the administrative and criminal spheres is something perfectly aligned with the current legal system, and such positioning would raise awareness in business people and private sector managers to the basic goal stated in ECA²⁵, Art. 4. In fact, Art. 4 and Art. 227 of the Brazilian Federal Constitution²⁶ consolidate the idea it is a shared responsibility for society and it is of absolute priority for the well-being of children and adolescents.

²⁴ ECA, Art. 250, states: 'Allow the stay of children or adolescents without the company of their parents or legal guardians, or without their written authorization or authorization from legal authorities in hotels, hostels, motels or the like: Penalty – fine. Paragraph 1 In case of relapse, besides the fine applied, legal authorities can determine the closing of the facilities for up to 15 (fifteen) days. Paragraph 2 If relapse is proved to have happened in a period shorter than 30 (thirty) days, the facilities will be permanently closed and their license to operate will be revoked'.

²⁵ BRAZIL. Resp. 622.707-SC, Rep. Min. Eliana Calmon, ruled on February 2nd, 2010 Available at: https://ww2.stj.jus.br/revistaeletronica/Abre_Documento.asp?sLink=ATC&sSeq=7397208&sReg=200400123176&sData=20100210&sTipo=51&formato=PDF. Accessed on September 19th, 2014.

²⁶ BRAZIL. Brazilian Federal Constitution, 1988: promulgated on October 5th, 1988. Available at: http://www.planalto.gov.br/ccivil_03/constituicao/ConstituicaoCompilado.htm. Accessed on November 13th, 2014.



Recently, the Labor Public Attorney's Office issued a recommendation for all companies involved in the construction of the Corinthians Arena, in Sao Paulo, to adopt preventive measures in order to avoid sexual exploitation of children and adolescents as a consequence of the migration of workers to that place. The facts that there were no dorms in the construction site and that workers also lived in the region were acknowledged by the Public Attorney's Office as preventive measures. Businesses were also required to adopt policies to raise workers' awareness²⁷. A similar approach was adopted by the Public Attorney's Office in Para State concerning suspicious of children sexual exploitation in boats in the region; they issued a recommendation to businesspeople determining that, among other

things, boats should have video cameras and surveillance services²⁸.

Those cases are praiseworthy and can somehow be used to make us understand companies share with the society the responsibility to ensure children and adolescents rights, and this obligation goes beyond their own walls.

²⁷ Available at: <http://www.noticiasaoiminuto.com.br/nacional/59198/especialistas-vao-combater-exploracao-sexual-no-entorno-do-itaquerão#.VKm128ZpsZY>. Accessed on January 12th, 2015.

²⁸ Available at: <http://www.prt8.mpt.gov.br/procuradorias/prt-belem/107-mpt-da-sequencia-a-audencias-publicas-sobre-exploracao-sexual-infantil-em-embarcacoes>. Accessed on January 12th, 2015.

BUSINESS CONTEXT

Established in 1899, Klabin is Brazil's largest paper producer and exporter. It has 14 industrial units in Brazil and one in Argentina, manufacturing paper and cardboard for packaging, corrugated cardboard packaging, industrial bags, and timber logs. It signed the United Nations Global Compact and the Brazilian National Compact on Elimination of Compulsory Labor, and chooses suppliers and business partners that follow the same values in ethics, transparency and respect to sustainability principles.

In 2013, Klabin performed the greatest investment in its history, the Puma Project. The new pulp plant built in the town of Ortigueira (state of Parana) will enable the company to double its capacity by 2016, when the facilities will be launched. Aware that the expansion of a large project affects the dynamics and the priorities in a territory, Klabin developed a Socio-Environmental Action Plan for Puma Project, adding it to the requirements needed to grant the environmental license to the plant.

During the elaboration of the Socio-Environmental Action Plan, areas considered as priority for the territory were jointly determined with community representatives and local public authorities. This approach was incorporated into the work aiming at local empowerment and development of resilience in the territory, ultimately seeking to assign the leading role to local players.



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Environmental Education at Schools, Telemaco Borba (Para State)

Thus, Puma Project will develop an agenda for Childhood Protection ('Puma Project for Childhood Protection') targeted at the priority issues in the region, contributing to strengthen the towns identified as part of the project's Directly Influenced Areas. This will be enabled by tackling the issue of children and adolescents sexual exploitation and by promoting those groups fundamental rights.

Expected Outcomes

The project is expected to:

- Raise awareness in Klabin internal audience to the problem of children and adolescents sexual exploitation
- Train local players on the theme
- Make a diagnosis of current scenario of children and adolescents sexual exploitation in Puma Project Directly Influenced Areas
- Develop a local project to fight children and adolescents sexual exploitation
- Develop and follow-up performance metrics and results monitoring for the project proposed

APPLICATION OF BUSINESS GUIDANCE AIMED AT FULL PROTECTION OF CHILDREN AND ADOLESCENTS

Klabin participation in IDLocal initiative, 2013 and 2014 Cycles, complemented the efforts determined in the Socio-Environmental Action Plan at the local development level, emphasizing the internalization of the full protection of children and adolescents topic in business management. This process will be conducted by the 'Puma Project for Childhood Protection', an arm of the Action Plan specifically focused on full protection that will include the BSC development. The Plan will be applied to the following towns: Telemaco Borba, Ortigueira and Imbaú (Para State). The BSC and its incorporation to management should follow the project installation schedule (2014/2015).

Final Remarks



Incorporation of the **Full Protection of Children and Adolescents (C-A)** topic into the strategy of businesses operating in territories that host large projects proved to be very challenging. The key was to find out how to link an absolutely fundamental issue for local development - but still blur regarding roles and responsibilities -, to business processes and criteria used to make decisions and assess risks. The solution proposed was to adapt the Balanced Scorecard (BSC) – one of the most classic strategic planning tools – to full protection of C-A taking into account the shared value rationale. In order to enable its applicability under this perspective, IDLocal initiative participating companies tested it in the real world. Many lessons were learnt with this process.

Experiences observed in territories affected by the operation of large projects teach that responses to transformation are not always readily available; they should be built. That's where the pertinence of the BSC methodology and its metrics resides: they indicate what is working and where. Therefore, the tool shows there is no such a thing as 'one size fits all' when it comes to full protection of C-A: each company, each group of children and adolescents, each territory demands a unique approach. As metrics are flexible, they allow us to understand 'where we are heading to' and 'how we are doing', which is critical to understand the effectiveness of efforts assigned to that territory.

Connecting the business sector to complex topics such as full protection of C-A (we can mention here the analysis of environmental and social life cycle, services and products, and also the impacts, interdependencies and externalities of ecosystem services as examples of this complexity) increasingly demands an inter-sector and inter-thematic approach by the companies, driven by the perspectives of the value chain and business influence sphere. Such a scenario demands articulation actions not only within the company but also with the external audiences, in a continuous movement of risk management and due diligence.

From what was observed while companies developed the BSC for IDLocal initiative in 2014 in their territories and specific sectors, we expect the lessons learnt in this exercise can be extended to other audiences and to other issues related to local development in the context of large projects. Such extension may vary from general to specific aspects, that is, from local development business strategy planning as a whole - in which actions of learning, internal processes, relationships with stakeholders and generation of shared value are conceived for the benefit of a territory -, to certain audiences, as the target in children and adolescents in this initiative, but could otherwise be focused on indigenous populations, women, the elderly, etc.

IDLocal work cycles focused on full protection of C-A and business actions will be open for continuous debate with the society. More than that, we expect the results of those two years of work also promote exchange of ideas with decision-makers, not only from businesses, but also from civil society organizations that work with the topic, policy-makers and public managers, investors and funders, among others.

The collective building process established at the IDLocal initiative was critical, because it enabled an arena for exchanging experiences, lessons, and jointly formulate propositions and possible solutions. Without the participa-



tion of member companies and partners in the development of this work, the results would probably have gaps that only different perspectives and the perception of limits and potentialities from various players is able to fill in.

GVces and the team from IDLocal initiative highly appreciate those who somehow participated and contributed to the execution of this project of great importance, which has many different aspects to be explored. We hope other players get inspired with the contents presented here and contribute to more innovations, both for the BSC tool and for business strategies aiming at full protection of C-A and local development.

Thank you very much!



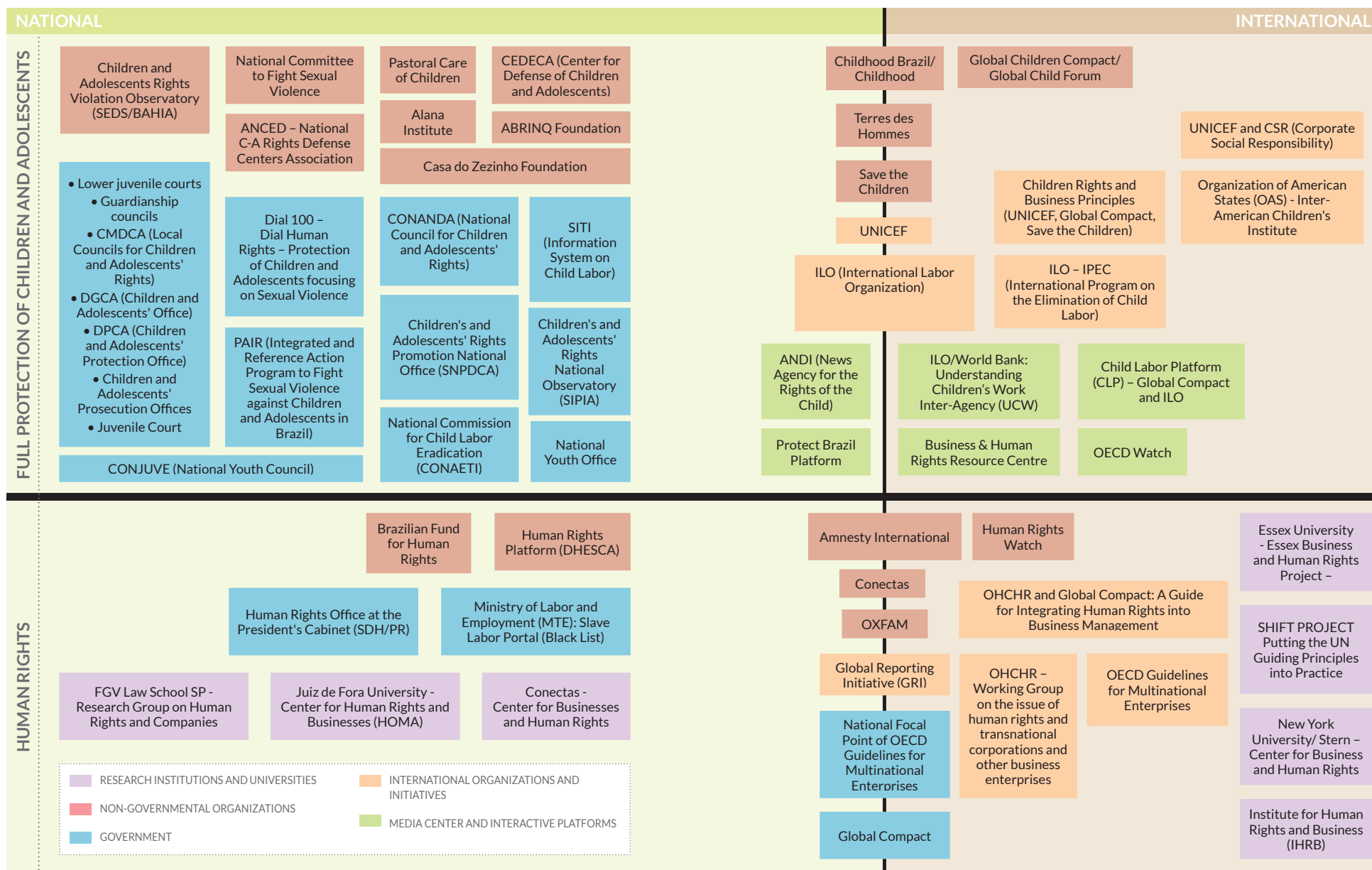
Support tools

Support tools are divided into three blocks. The first block shows a non-exhaustive **map of players** involved in the topic of business relationship with rights and/or full protection of children and adolescents. The second block refers to a **list of key documents about companies and legal framework** concerning topics such as corporate social responsibility, human rights, and full protection of children and adolescents. The third block shows a set of **territory follow-up metrics** (most of them secondary sources), which are useful for companies willing to 'take a snapshot' of the territories that host their operations and/or perform ongoing monitoring of local characteristics and transformation.

MAP OF PLAYERS

The map illustrated below gathers players from the following sectors: research institutions and universities, non-governmental organizations, government, international organizations and initiatives, media centers, and

interactive platforms. Also, they are organized according to the geographical area where they operate (at the national or international level) and the focus they have (full protection of children and adolescents or human rights).



LIST OF DOCUMENTS FOR ORGANIZATIONS AND KEY LEGAL FRAMEWORKS

The documents, treaties and laws listed below are important references for companies willing to understand the national and international scenarios for full protection of children and adolescents, focusing especially in the relationship of this topic with the business world. The documents are sorted into the following groups:

- (i) International treaties: Human rights
- (ii) Publications:
 - Business and Human Rights
 - Business and Children's Rights
- (iii) Key milestones: Companies and corporate social responsibility (CSR), focused on human rights
- (iv) Legal frameworks: Labor conditions; protection of children and adolescents.

INTERNATIONAL TREATIES: HUMAN RIGHTS (SIGNED BY THE BRAZILIAN GOVERNMENT)

- Universal Declaration of Human Rights (1948)
http://www.ohchr.org/en/udhr/documents/udhr_translations/por.pdf
- International Covenant on Civil and Political Rights (1966)
http://www.planalto.gov.br/ccivil_03/decreto/1990-1994/D0592.htm
- International Covenant on Economic, Social and Cultural Rights (1966)
<http://www.prr4.mpf.gov.br/pesquisaPauloLeivas/index.php?pagina=PIDESC>
- Convention on the Rights of the Child (1989) and Optional Protocols
https://www.unicef.pt/docs/pdf_publicacoes/convencao_direitos_crianca2004.pdf

PUBLICATIONS: BUSINESS AND HUMAN RIGHTS

- Global Compact, BLIHR and Office of the United Nations High Commissioner for Human Rights - Guide for Integrating Human Rights into Business Management - A joint publication of Business Leaders Initiative (BLIHR), Global Compact Office and Office of the UN High Commissioner for Human Rights) (2006)
http://www.unglobalcompact.org/docs/issues_doc/human_rights/Resources/guide_hr.pdf
- OHCHR and Global Compact - Embedding Human Rights in Business Practice I (2007)
http://www.unglobalcompact.org/docs/issues_doc/human_rights/Resources/embedding.pdf
- OHCHR and Global Compact - Embedding Human Rights in Business Practice II (2007)
http://www.unglobalcompact.org/docs/news_events/8.1/EHRBP_II_Final.pdf
- OHCHR and Global Compact (2008) - A Business Reference Guide
http://www2.ohchr.org/english/issues/globalization/business/docs/Human_Rights_Translated_web.pdf
- OHCHR and Global Compact - Embedding Human Rights in Business Practice III (2009)
http://www.unglobalcompact.org/docs/issues_doc/human_rights/Resources/EHRBP_III.pdf
- Global Compact Network Netherlands - How to do Business with Respect for Human Rights. A Guidance Tool for Companies (2010)
https://www.tjsc.jus.br/infjuv/documentos/ECA_CEIJ/Estatuto%20da%20Crian%C3%A7a%20e%20do%20Adolescente%20editado%20pela%20CEIJ-SC%20vers%C3%A3o%20digital.pdf
- OHCHR and Global Compact - Human Rights and Business Learning Tool
<http://human-rights-and-business-learning-tool.unglobalcompact.org/>

- ETHOS Institute - Empresas e Direitos Humanos na Perspectiva do Trabalho Decente. Marco de Referência (Business and Human Rights from the Decent Work Perspective. Landmark) (2011)

<http://www1.ethos.org.br/EthosWeb/arquivo/0-A-cb3MarcoDeReferenciaCOMPLETO.pdf>

- OHCHR and Global Compact - Guide on How to Develop a Human Rights Policy (2011)

http://www.ohchr.org/Documents/Publications/DevelopHumanRightsPolicy_en.pdf

- OHCHR - The Corporate Responsibility to Respect Human Rights: An Interpretive Guide (2012)

<http://www.ohchr.org/Documents/Issues/Business/RtRInterpretativeGuide.pdf>

- IFC - Performance Standards on Environmental and Social Sustainability (2012)

http://www.ifc.org/wps/wcm/connect/dfa5bc804d0829b899f3ddf81ee631cc/PS_Portuguese_2012_Full-Documents.pdf?MOD=AJPERES

- OHCHR - An introduction to the Guiding Principles on Business and Human Rights by the UN Working Group on Business and Human Rights (2013)

http://www.ohchr.org/Documents/Issues/Business/Intro_Guiding_PrinciplesBusinessHR.pdf

- OHCHR and Global Compact - Embedding Human Rights in Business Practice IV (2013)

http://www.unglobalcompact.org/docs/issues_doc/human_rights/Resources/EHRBIV.pdf

- OCDE - OECD Environmental and Social Risk Due Diligence in the Financial Sector (2013)

http://mneguidelines.oecd.org/globalforumonresponsiblebusinessconduct/2013_WS1_1.pdf

PUBLICATIONS: BUSINESS AND CHILDREN'S RIGHTS

- MTE (Ministry of Labor and Employment) - Mapa de Indicativos do Trabalho da Criança e do Adolescente (Indicative Map of Child and Adolescent Labor) (2005)

<http://portal.mte.gov.br/data/files/FF8080812B35FA90012B3FB3A5496C17/71DC4DF8d01.pdf>

- ILO - Guide One: Introduction to the Issue of Child Labor (2007)

http://www.oitbrasil.org.br/sites/default/files/topic/gender/pub/guia%20i_778.pdf

- ILO - Guide Two: How Employers can Eliminate Child Labor (2007)

http://www.oitbrasil.org.br/sites/default/files/topic/gender/pub/guia%20ii_778.pdf

- ILO - Guide Three: The Role of Employer's Organizations in Combating Child Labor (2007)

http://www.oitbrasil.org.br/sites/default/files/topic/gender/pub/guia%20iii_778.pdf

- FEBRABAN - 'Seu Imposto pode Beneficiar Crianças, Adolescentes e Idosos' (Your Taxes may Benefit Children, Adolescents, and The Elderly) Handbook (2010)

http://www.febraban.org.br/fia/img/febraban_cartilha.pdf

- Childhood - Guia de referência: construindo uma cultura de prevenção à violência sexual (Reference Guide: Building a Culture to Prevent Sexual Violence) (2010)

<http://www.childhood.org.br/wp-content/uploads/2010/12/Guia-de-Referencia.pdf>

- ILO - Accelerating Action against Child Labor (2010)

http://www.oit.org.br/sites/default/files/topic/ipecc/pub/relatorio_global_2010_acelerar_386.pdf

- ILO - Base Document to the III Global Conference on Child Labor (2013)

<http://childlabour2013.org/wp-content/uploads/2013/07/Documento-Base.pdf>

- ILO - The Good Practices of Labor Inspection in Brazil: The Prevention and Eradication of Child Labor (2010)

http://www.ilo.org/public/libdoc/ilo/2010/110B09_365_port.pdf

- UNICEF - Children's Rights and Business Principles (2012)

http://www.unicef.org/csr/css/DRAFT_PRINCIPLES_portuguese.pdf

- OHCHR - Protection and Promotion of the Rights of Children Working and/or Living on the Street (2012)

<http://www.ohchr.org/Documents/Issues/Children/Study/OHCHRBrochureStreetChildren.pdf>

- Childhood - Exploração Sexual e Grandes Obras. construção de uma agenda de convergência para o enfrentamento da exploração sexual de crianças e adolescentes (Sexual Exploitation and Large Projects: Building a Convergent Agenda to Fight Sexual Exploitation of Children and Adolescents) (2013)

http://www.childhood.org.br/wp-content/uploads/2013/09/exploracao_sexual_e_grandes_obras_contrucao_de_uma_agenda-de-convergencia1.pdf

- UNICEF - Children are Everyone's Business (2013)

http://www.unicef.org/csr/css/Workbook_2.0_231213_Web.pdf

- UNICEF - Children's Rights in Impact Assessments (2013)

<http://www.unicef.org/csr/156.htm>

- UNICEF - Children's Rights in Policies and Codes of Conduct (2013)

<http://www.unicef.org/csr/160.htm>

- UNICEF - Children's Rights in Sustainability Reporting. A Guide for incorporating children's rights into GRI based reporting (2013)

http://www.unicef.org/csr/css/Childrens_Rights_in_Reporting_Second_Edition_HR.pdf

- Global Child Forum - Children's Rights and the Corporate Sector. Setting a Benchmark (2014)

http://globalchildforum.org/wp-content/uploads/2014/03/GCF_BCG_OK_FINAL-2.pdf

- Global Child Forum - Investor Perspectives on Children's Rights (2014)

http://globalchildforum.org/wp-content/uploads/2013/11/GCF_GES_INFOGRAPH_4p_NY6.pdf

- MTE (Ministry of Labor and Employment) – Saiba Tudo sobre o Trabalho Infantil (Learn Everything About Child Labor)

<http://portal.mte.gov.br/data/files/8A7C812D307400CA013075FBD51D3F2A/trabalho infantil-mte-web.pdf>

LEGAL FRAMEWORKS: LABOR CONDITIONS; PROTECTION OF CHILDREN AND ADOLESCENTS

International Treaties:

- ILO - Convention 138 concerning Minimum Age for Admission to Employment (1973)

http://www.oit.org.br/sites/all/ipec/download/conv_138.pdf

- ILO - Convention on the Prohibition of Worst Forms of Child Labor and Immediate Actions to Eliminate Them (1999)

<http://www.oitbrasil.org.br/node/518>

- ILO Declaration on Fundamental Principles and Rights at Work (1998)

http://www.oitbrasil.org.br/sites/default/files/topic/oit/doc/declaracao_oit_547.pdf

- ILO - Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (2014)

http://www.ilo.org/empent/Publications/WCMS_094386/lang--en/index.htm

Brazilian National Laws:

- ECA (Statute of the Child and Adolescent) (1990)

https://www.tjsc.jus.br/infjuv/documentos/ECA_CEIJ/Estatuto%20da%20Crian%C3%A7a%20e%20do%20Adolescente%20editado%20pela%20CEIJ-SC%20vers%C3%A3o%20digital.pdf

- Law # 13,010 as of June 26th, 2014 ('Bernard Boy' Law)

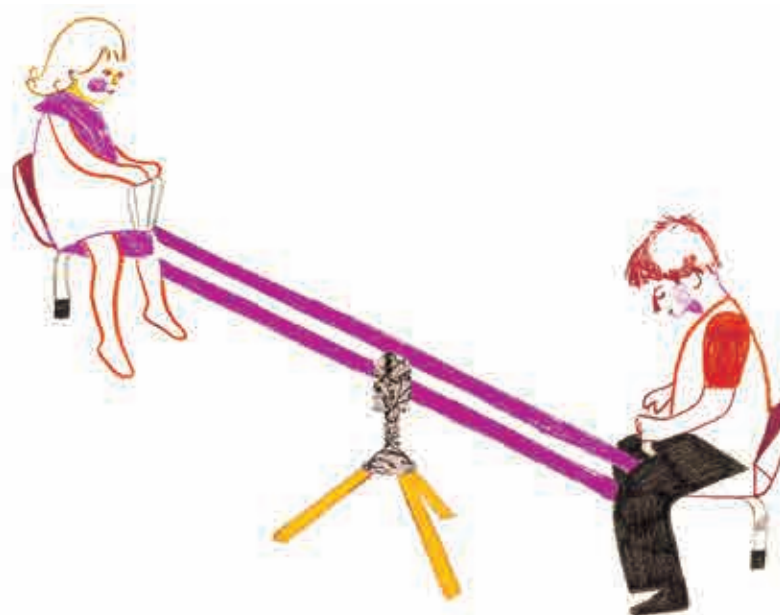
<http://www.senado.gov.br/atividade/materia/getPDF.asp?t=151396&tp=1>

- Brazilian Criminal Code - Articles that cover C-A protection (Arts. 213-218; 226-227)

http://www.oas.org/juridico/mla/pt/bra/pt_bra-int-text-cp.pdf

- Proposition of Constitution Amendment on Slave Labor

<http://www.trabalhoescravo.org.br/>



KEY LANDMARKS: COMPANIES AND CORPORATE SOCIAL RESPONSIBILITY (CSR), FOCUSED ON HUMAN RIGHTS

- UN Global Compact (2000)

<http://www.pactoglobal.org.br/>

- ISO 26000 - Guidance on Social Responsibility (2010)

http://www.inmetro.gov.br/qualidade/responsabilidade_social/iso26000.asp

- OECD Guidelines for Multinational Enterprises (2011)

<http://www.pcn.fazenda.gov.br/diretrizes-da-ocde-para-empresas-multinacionais>

- Business and Human Rights: UN 'Protect, Respect and Remedy' Framework. John Ruggie Final Report (2011)

[http://www.conectas.org/arquivos-site/Conectas_Princ%C3%ADpiosOrientadoresRuggie_mar2012\(1\).pdf](http://www.conectas.org/arquivos-site/Conectas_Princ%C3%ADpiosOrientadoresRuggie_mar2012(1).pdf)

TERRITORY FOLLOW-UP METRICS

Besides formulating corporate metrics, companies willing to develop the Balanced Scorecard (BSC) targeted at **Full Protection of Children and Adolescent (C-A)** should get to know the territory where they are going to operate, particularly the profile of the population that lives there. If the profile is not properly or completely mapped, the risk is that the BSC determined will be disconnected from local reality, generating unrealistic expectations, results that are not effective at all, and insufficient allocation of human and financial resources. Therefore, territory follow-up metrics are relevant so companies can elaborate their BSC planning according to the real needs of the existing C-A population. The same metrics can be also used for regular monitoring of local characteristics and changes, and potential adjustments in the planning.

Below, we present basic territory follow-up metrics in order to guide and complement the elaboration of a corporate BSC targeted at C-A full protection.

Suggestion for Territory Follow-Up Metrics:

MUNICIPALITY PROFILE

Demographic metrics show characteristics of the population regarding their age, mortality rates, reproductive behavior, as well their migration trends and their distribution in the territory. Follow up population data enables analyses on population dynamics in the town and its surroundings. If, say, the population grows, it might indicate social demands, such as health and education, will also increase.

Rural and urban population per gender

Description: Total number of inhabitants, sorted by men and women, and those who live in rural and urban areas.

Source: IBGE > Channels (Canais) > SIDRA > Demographics and Count (Demográfico e Contagem) > Universe (Universo) - Characteristics of the Population and Households (Características da População e dos Domicílios)

Distribution of total population per age

Description: Total number of inhabitants, distributed according to their age groups.

Source: IBGE > Channels (Canais) > SIDRA > Demographics and Count (Demográfico e Contagem) > Universe (Universo) - Characteristics of the Population and Households (Características da População e dos Domicílios)

SOCIO-ECONOMICS AND INFRASTRUCTURE

Households that receive sewage and sanitary utilities

Description: Number of households that receive sewage and sanitary utilities, per type. Receiving basic sanitation services is critical for quality of life, since the lack of those services produce many problems, among which pollution of water resources, adversely affecting the health of the population, particularly growth in infant mortality rates, and economic activities.

Source: IBGE > Population > Basic Sanitation > National Survey of Basic Sanitation (PNSB)

Employed people, per type of occupation

Description: It provides data about people who are 20 years of age or older, per type of occupation, industry sector, level of satisfaction with their current activities, incorporation of new machines and equipment in the production process, expectations for work from people who are not actually working, etc. It allows for understanding new labor market trends, based on aspects such as professional and technical trainings offered to people who live in the region.

Source: IBGE > Population > Education and Labor

Access to electric power and durable goods

Description: It shows the number of households that have access to electric power and durable goods (i.e.; refrigerators, freezers, TV sets, and computers). It enables socio-economic assessment of people living in the area.

Source: PNAD > Tables > Households

EDUCATION

Enrollments per level of schooling

Description: Number of enrollments per education level (nursery, early childhood education, elementary school, high school, young and adult education, and special education).

Source: Inep > Basic Education > School Census

Illiteracy Rate

Description: Percentage of illiterate people in a certain age group, compared to the total of people in the same age group. People considered illiterate are those unable to read and write a simple note in their own native language.

Source: UNDP > Atlas of Human Development > Profile > (insert town)

Performance in Brazil Exam ('Provinha Brasil')

Description: The Children Literacy Assessment aims at evaluating the development of reading and writing skills in Brazilian Portuguese and Mathematics, for children enrolled in second grade of Brazilian public elementary schools.

Source: Please contact local Departments of Education

Performance in the Basic Education Development Index (Ideb)

Description: Ideb is the main index for quality of education in Brazil. It combines the learning indexes in Brazilian Portuguese, Mathematics, and the school flow. The goal is that, altogether, the country reaches a score of 6.0 in Ideb for all initial grades of the elementary school by 2022. This metric is used as a reference to compare the quality of education in a certain town with the rest of the country.

Source: Inep > Ideb

Performance in the High School National Exam (Enem)

Description: Enem was created with the purpose of evaluating students' performance at the end of basic education, seeking to contribute to improve quality at this level, and it is also used for admission to higher education.

Source: Inep > Enem

School infrastructure per level of schooling

Description: Infrastructure conditions, both for physical aspects and human resources, found in Brazilian elementary schools, such as access to basic services like water, electricity and sewage; school facilities; presence of a library or reading room; communication and information infrastructure.

Source: QEdu

HEALTH

Infant mortality rates

Description: Infant (age under 1) deaths compared to the number of babies who were born alive in a specific year, for each group of a thousand babies who were born alive.

Source: IBGE > Cities@ > insert town > National Survey of Basic Sanitation (PNSB)

Life expectancy at birth

Description: Average number of years that a newborn is expected to live if current mortality rates continue to apply to resident population, at a certain geographic area, in the year considered.

Source: UNDP > Atlas of Human Development > Profile > (insert town)

VULNERABLE SOCIAL GROUPS

Reports of violence, exploitation and abuse of children and adolescents

Description: Shows the number of reports on violence, exploitation and sexual abuse against children and adolescents, per type of aggression, registered at the local Guardianship Council.

Source: Please check with your local Guardianship Council

Forensic reports of children and adolescents who were abused

Description: Shows the number of forensic reports of children and adolescents who were abused, per type of aggression, performed at a local hospital.

Source: Please check with your local hospital

Notifications of adolescent pregnancy

Description: Number of adolescent pregnancy reports registered by the local Guardianship Council.

Source: Please check with your local Guardianship Council

Child labor

Description: Percentage of 10-17-year-old residents who work in a certain geographic space, in the year considered.

Source: IBGE > SIDRA > Demographics and Count (Demográfico e Contagem) > Child Labor Sample (Amostra Trabalho Infantil). Please also check with your local Guardianship Council for notifications.

Metrics of 'Unicef Seal' initiative

Description: UNICEF Municipal Seal of Approval is an international acknowledgment granted to a municipality for its efforts to improve children and adolescents' quality of life. With solid data and participation of the population, the goal is to create conditions to meet the UN Millennium Development Goals. Metrics guide local advances to obtain the Unicef Seal.

Source: Unicef Seal

SAFETY

Number of police reports, per type

Description: Shows the number of reports registered by civil and military polices, per type of crime.

Source: Please check with local military and civil police departments

HUMAN DEVELOPMENT

Municipal Human Development Index

Description: The Brazilian MHDI is calculated based on income, education and health. Tracking this metric enables evaluating the city evolution throughout time in three major dimensions of human development, and also allows for comparison with other cities in the country.

Source: UNDP > Atlas of Human Development > Profile > (insert town)

Links to sources of territory follow-up metrics

IBGE - Brazilian Institute of Geography and Statistics
www.ibge.gov.br

IBGE Cities
<http://www.cidades.ibge.gov.br/xtras/home.php>

IBGE > Channels > SIDRA
<http://www.sidra.ibge.gov.br/>

IBGE > Population > National Basic Sanitation Survey (PNSB)
<http://www.ibge.gov.br/home/estatistica/populacao/condicaodevida/pnsb/>

IBGE> Map of indicators of child labor
<http://censo2010.ibge.gov.br/apps/trabalho infantil/>

INEP - Anísio Teixeira National Educational Studies and Researches Institute
<http://portal.inep.gov.br/>

Inep > Basic Education > School Census
<http://portal.inep.gov.br/basica-censo>

INEP/Enem
<http://sistemassenem.inep.gov.br/enemMediasEscola/>

INEP/Ideb
<http://ideb.inep.gov.br/>

QEDu
<http://www.qedu.org.br/>

United Nations Development Program (UNDP) > Atlas of Human Development
<http://www.atlasbrasil.org.br>

Unicef Seal
http://www.selounicef.org.br/_selounicef.php

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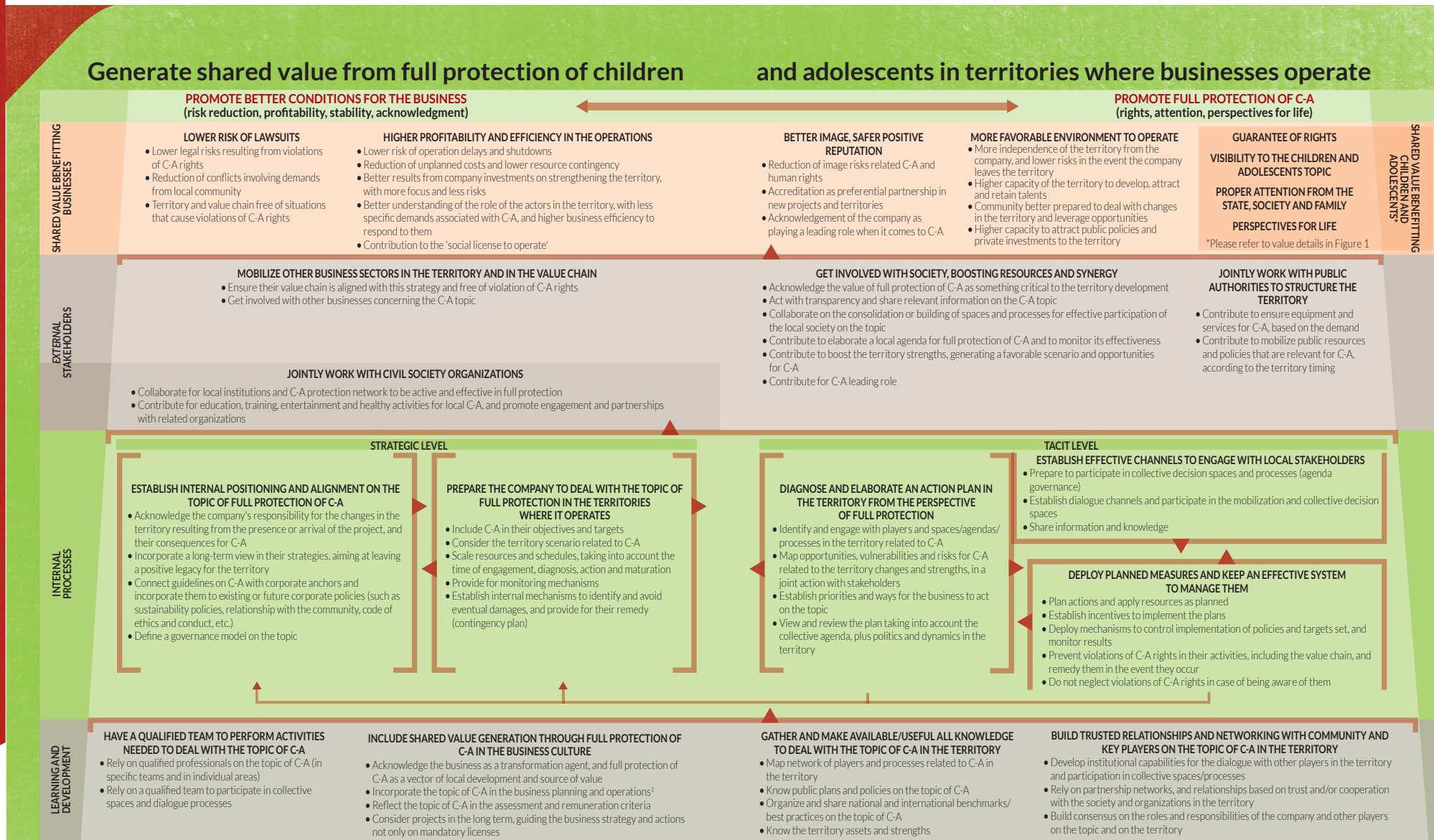
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Figure 9 - Strategic Map targeted at Generating Shared Value from Full Protection of Children and Adolescents in Territories where Businesses Operate



¹From including values and code of ethics to due diligence and specific goals and policies to promote full protection and/or prevention and remedy of violations.



